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FROM THE

UNITED STATES GOVERNMENT

THROUGH

Theodore F. Dwight,
Washington.

21 Oct., 1878.





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REPORT

OF THE

U. S. -

Sept.

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1875.

3*

WASHINGTON

GOVERNMENT PRINTING OFFICE.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 6, 1875.

SIR: In obedience to law, the Secretary of the Treasury respectfully submits to Congress the following report on the subject of finance, embracing estimates of receipts and expenditures, and plans of revenue:

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1875.

Receipts.

The moneys received and covered into the treasury by warrants during the fiscal year ending June 30, 1875, were as follows:

From customs.....	\$157,167,722 35
From internal revenue.....	110,007,493 58
From sales of public lands.....	1,413,640 17
From tax on circulation and deposits of national banks.....	7,268,379 16
From repayment of interest by Pacific Railway Companies.....	882,274 91
From customs' fines, penalties, &c.....	228,870 23
From labor, drayage, storage, &c.....	1,112,500 53
From sales of Indian-trust lands.....	243,671 66
From fees—consular, letters-patent, and land.....	1,818,884 29
From proceeds of sales of government property....	1,278,693 87
From marine-hospital tax.....	338,893 78
From steamboat fees.....	260,944 75
From profits on coinage, &c.....	452,657 40
From tax on seal-skins.....	317,494 75
From miscellaneous sources.....	1,228,649 98
Total ordinary receipts.....	284,020,771 41
Premium on sales of coin.....	3,979,279 69
Total net receipts, exclusive of loans.....	288,000,051 10
Balance in treasury June 30, 1874, including deposits of coin and United States notes represented by certificates outstanding.....	150,731,694 63
Total available cash.....	438,731,745 73

Expenditures.

The net expenditures by warrants during the same period were—

For civil expenses.....	\$17,346,929 53
For foreign intercourse.....	1,265,418 23
For Indians	8,384,656 82
For pensions	29,456,216 22
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	41,120,645 98
For naval establishment, including vessels, and ma- chinery and improvements at navy yards.....	21,497,626 27
For miscellaneous civil, including public buildings, light-houses, and collecting the revenues.....	50,528,536 22
For interest on the public debt, including interest on bonds issued to Pacific Railway Companies.....	103,093,544 57
For payment of award to British claimants.....	1,929,819 00
Total net expenditures.....	274,623,392 84
Redemption of the public debt.....	19,405,936 48
Total net disbursements	294,029,329 32
Balance in treasury June 30, 1875	144,702,416 41
Total.....	438,731,745 73

This statement shows that the net revenues for the fiscal year were.. ..	\$288,000,051 10
And the ordinary expenses, (including the award to British claimants, \$1,929,819).....	274,623,392 84
Leaving a surplus revenue, exclusive of provision for the sinking fund.....	13,376,658 26

By reference to the last annual report, page VI, it will be observed that the estimate then made was that the revenues for this fiscal year would reach the sum of \$284,318,285 99, and that the expenditures would amount to \$275,315,489 42.

RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR ENDING JUNE 30, 1876.

The receipts during the first quarter were—

From customs.....	\$44,233,626 25
From internal revenue.....	28,199,723 50
From sales of public lands.....	308,641 73
From tax on circulation, &c., of national banks.....	3,626,033 83
From repayment of interest by Pacific railways.....	262,212 87
From customs' fines, &c.....	28,521 75
From consular, patent, and other fees.....	510,427 19

From proceeds of sales of government property.....	\$104,273 65
From miscellaneous sources.....	1,722,408 90
Net ordinary receipts.....	78,995,869 67
Premiums on sales of coin.....	2,160,275 47
Total net ordinary receipts.....	81,156,145 14
Balance in treasury June 30, 1875	144,702,416 41
Total available.....	225,858,561 55

The expenditures during the same period were—

For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenues.	\$18,673,072 68
For Indians.....	2,660,474 38
For pensions.....	8,345,927 64
For military establishment, including fortifications, river and harbor improvements, and arsenals....	11,391,476 26
For naval establishment, including vessels and machinery and improvements at navy yards.....	7,959,037 99
For interest on the public debt, including Pacific Railway bonds.....	34,517,554 81
Total ordinary expenditures.....	84,047,543 76
Redemption of the public debt.....	6,838,999 66
Balance in treasury September 30, 1875.....	134,972,018 13
Total.....	225,858,561 55

For the remaining three quarters it is estimated that the receipts will be—

From customs.....	\$112,000,000 00
From internal revenue.. ..	92,000,000 00
From sales of public lands	1,100,000 00
From tax on national banks.....	3,650,000 00
From reimbursement by Pacific railways.....	350,000 00
From customs' fines, penalties, and forfeitures.....	100,000 00
From consular, patent, and other fees.....	1,300,000 00
From proceeds of sales of public property.....	600,000 00
From miscellaneous sources, including premium on coin.....	5,200,000 00
Total net receipts	216,300,000 00

For the same period it is estimated that the expenditures will be—

For civil miscellaneous, including public buildings..	\$49,500,000 00
For Indians.....	4,400,000 00
For pensions.....	21,000,000 00
For military establishment.....	30,000,000 00
For naval establishment	12,000,000 00
For interest on the public debt.....	67,500,000 00
Total ordinary expenditures.....	184,400,000 00

From the foregoing statement of actual receipts and expenditures for the first quarter of the current fiscal year, and the estimates of the same for the remaining three quarters, based upon appropriations already made, and also on the assumption that Congress will not increase the expenditures by deficiency or other appropriations, it will be seen that, in the judgment of the Department, the revenues will reach the sum of \$297,456,145 14, and that the ordinary expenditures will amount to \$268,447,543 76. This exhibit gives a surplus revenue of \$29,008,601 38. Under existing laws it is estimated that \$32,293,692 32 will be required to be provided for the sinking fund for this year. If the statement, as here submitted, shall prove to be approximately correct, the revenues will fall short by the amount of \$3,285,090 94 of providing for the appropriations made by Congress.

ESTIMATES FOR THE FISCAL YEAR ENDING JUNE 30, 1877.

It is estimated that the receipts for the fiscal year ending June 30, 1877, will be—

From customs.....	\$165,000,000 00
From internal revenue.....	120,000,000 00
From sales of public lands.....	1,500,000 00
From tax on circulation of national banks.....	7,200,000 00
From reimbursement of interest by Pacific Railway Companies.....	500,000 00
From customs' fines, penalties, and forfeitures.....	100,000 00
From consular, letters-patent, and other fees.....	1,900,000 00
From proceeds of sales of government property....	800,000 00
From miscellaneous sources.....	7,000,000 00
Total ordinary receipts.....	<u>304,000,000 00</u>

It is estimated that the ordinary expenditures for the same period will be—

For civil expenses.....	\$17,500,000 00
For foreign intercourse	1,353,000 00
For Indians.....	7,000,000 00
For pensions.....	29,534,000 00
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	40,000 000 00
For naval establishment, including vessels and machinery and improvements at navy yards.....	21,000,000 00
For civil miscellaneous, including public buildings, and light-houses, collecting revenues, mail steamship service, deficiency in postal revenues, public printing, &c.....	52,000,000 00
For interest on public debt.....	97,000,000 00
For interest on Pacific Railway bonds.....	3,878,000 00

Total estimated expenditures, exclusive of the sinking-fund account and principal of the public debt	<u>269,265,000 00</u>
--	-----------------------

It is expected that for this fiscal year the surplus revenues of the government will amount to \$34,735,000. The estimated amount to be provided for the sinking fund is \$34,063,377 40. There is reason to hope, therefore, that the income of the government for this year will amply provide for all its obligations, including the sinking fund.

The estimates received from the several Executive Departments are as follows:

Legislative establishment.....	\$2,865,378 50
Executive establishment.....	18,717,045 40
Judicial establishment.....	3,403,450 00
Foreign intercourse.....	1,352,485 00
Military establishment.....	33,697,178 50
Naval establishment.....	20,871,666 40
Indian affairs.....	5,787,795 64
Pensions.....	29,533,500 00
Public works:	
Treasury Department.....	\$6,152,846 86
War Department.....	19,888,238 44
Navy Department.....	1,725,000 00
Interior Department.....	800,500 00
Department of Agriculture.....	21,825 00
Department of Justice.....	3,000 00
	<hr/>
	28,591,410 30
Postal service.....	9,281,602 19
Miscellaneous.....	13,881,185 79
Permanent appropriations, (including \$34,063,377 40 for sinking fund).....	146,629,910 76
	<hr/>
Total.....	314,612,608 48

REDUCTION OF THE PUBLIC DEBT.

By the monthly statement of the public debt issued June 30, 1875, the reduction of the debt during the year was shown to be \$14,399,514 84, viz:

Principal of the debt July 1, 1874.....	\$2,251,690,468 43
Interest due and unpaid, and accrued interest to date,	38,939,087 47
	<hr/>
Total debt.....	2,290,629,555 90
Cash in the treasury.....	147,541,314 74
	<hr/>
Debt, less cash in the treasury.....	2,143,088,241 16
	<hr/>
Principal of the debt July 1, 1875.....	\$2,232,284,531 95
Interest due and unpaid, and accrued interest to date,	38,647,556 19
	<hr/>
Total debt.....	2,270,932,088 14
Cash in the treasury.....	142,243,361 82
	<hr/>
Debt, less cash in the treasury.....	2,128,688,726 32
	<hr/>
Showing a reduction, as above stated, of.....	\$14,399,514 84

VIII REPORT OF THE SECRETARY OF THE TREASURY.

It will be observed that the surplus revenues, exclusive of provision for the sinking fund, as shown in the statement of receipts and expenditures for the fiscal year, were \$13,376,658.26, or \$1,022,856.58 less than the amount of the reduction of the debt as shown by the monthly statement of the same.

The difference between these two statements arises from the difference of dates at which they are made up, as will be seen by a comparison of them as regards the cash in the treasury at the commencement and close of the fiscal year, and of the item of "interest due and unpaid, and accrued interest to date," which, in the monthly debt statement, is treated as a liability of the Government, precisely as is the principal of the debt, but which is not so considered in the statement of receipts and expenditures.

The cash in the treasury July 1, 1874, as shown by the monthly debt statement of that date, and which embraced only the moneys officially reported to the Department at the time of its issue, was	\$147, 541, 314 74
The cash in the treasury July 1, 1874, as shown by the account of receipts and expenditures, (the books from which it is prepared usually being kept open for a period of forty-five days, so as to include at the date of closing the account all the revenues deposited at the different places of deposit throughout the country within the period covered by the same, and which are unascertained at the time of the issue of the monthly statement,) was.....	150, 731, 694 63
Showing a difference of.....	3, 190, 379 89
The cash in the treasury July 1, 1875, as shown by the monthly debt statement of that date, was....	\$142, 243, 361 82
And as shown by the statement of the receipts and expenditures of same date.....	144, 702, 416 41
Showing a difference of.....	2, 459, 054 59
The difference in these two statements of cash reported to the Treasury, as appears by the monthly statement, and as ascertained by the statement of receipts and expenditures at the commencement and close of the fiscal year, it will be seen, is.....	\$731, 325 30
To which add the reduction in the item of "Interest due and unpaid, and accrued interest to date".....	291, 531 28
Making the sum of.....	1, 022, 856 58

It will, therefore, be perceived that no difference exists in these two accounts, other than that which grows out of the manner of their preparation.

Frugality in administration is among the foremost and most important points of a sound financial policy. Faithful collection of the revenue and reduction of expenditures to the lowest point demanded by the necessities of government, constitute the first duty of those intrusted with making and administering the law. The obligation to adhere strictly to this duty has peculiar force while the public indebtedness is large and the industries of the country are suffering from financial depression. Rigid economy at such a time must lead to two important results; first, advancement of the credit of the government throughout the financial world, and hence ability to refund the debt at a lower rate of interest; second, and by no means least in importance, greater willingness on the part of the people to bear the burden of taxation, when they see that their government, like themselves, is reducing expenditures to the lowest practicable point, and applying the revenue received from them to its necessary and legitimate purposes. The general depression of business which followed the era of inflation and extravagance, through which we have just passed, has made it necessary that individuals, associations, and corporations should reduce their expenditures to the minimum; and, having done so, the taxpayers have a right to demand that the government shall do likewise. While the interest on the public debt, and all other national obligations, must be promptly met, there are many points at which it is believed that considerable reduction of appropriations can properly be made; and the Secretary invites critical examination of all the estimates submitted to Congress. Increase of public expenditures in time of great prosperity and extravagance is accomplished by an easy process; but a corresponding reduction when the reverse comes can be brought about only by the closest vigilance and most determined resistance to every appeal for appropriations not required by the existing necessities of government.

No appropriation of money should be made without reference to the probable amount of revenue to accrue within the year in excess of existing obligations and liabilities.

THE SINKING FUND.

The fifth section of the act of February 25, 1862, sets apart as a special fund all duties on imported goods, and directs the application thereof—

First. To the payment in coin of the interest on the bonds and notes of the United States.

Second. To the purchase or payment of one per centum of the entire

debt of the United States, to be made within each fiscal year after the first day of July, 1862, which is to be set apart as a sinking fund, and the interest of which shall, in like manner, be applied to the purchase or payment of the public debt, as the Secretary of the Treasury shall from time to time direct.

Third. The residue thereof to be paid into the treasury of the United States.

Section six of the act of July 14, 1870, directs that the bonds theretofore purchased and then held in the treasury in accordance with the provisions of the act aforesaid, and all other bonds which had been purchased by the Secretary of the Treasury with surplus funds in the treasury, and any bonds thereafter applied to said sinking fund, with all others thereafter redeemed or paid, shall be recorded, cancelled, and destroyed, and that the amount of the bonds of each class so cancelled and destroyed shall be deducted, respectively, from the amount of each class of the outstanding debt of the United States. The last-named act also provides that, in addition to other amounts to be applied to the redemption or payment of the public debt, an amount equal to the interest on all bonds belonging to the aforesaid sinking fund shall be applied, as the Secretary of the Treasury shall from time to time direct, to the payment of the public debt, as provided for in section five of the act first above named, and appropriates from the receipts for duties on imports the amount so to be applied.

These acts are regarded by the Secretary as imposing upon him the imperative duty to take care of the sinking fund, as therein directed, out of the coin received from duties on imports. This requirement is secondary only to the payment of interest on the public debt. It takes precedence of all other appropriations, as, by the very terms of the legislation, only the residue of receipts from customs, after deducting interest on the public debt and providing for the sinking fund, goes into the treasury.

The statute imposes upon the Secretary a duty to be performed annually, the requirement being that the purchase, or payment, for and on account of the sinking fund shall be made within each fiscal year.

During the past fiscal year it was not practicable to purchase the amount of United States bonds required for the sinking fund, for the reason that such bonds could not be bought at par, and the Secretary was forbidden by law to pay more. But the eleventh section of the act of March 3, 1875, authorizes the Secretary, for the purpose of obtaining bonds for the sinking fund, to give notice that he will redeem, in coin at par, any bonds of the United States, bearing interest at the

rate of six per centum, of the kind known as five-twenties; and further provides that interest on such bonds shall cease at three months from the date of notification. The amount required for the sinking fund for the fiscal year ending June 30, 1875, was \$31,096,545. Of this amount \$1,096,500 six per cent. five-twenty bonds were purchased at the rate of \$99.87½ for each hundred dollars in bonds; and on the 11th day of March, 1875, a call was made for \$30,000,000 of the same class of bonds. This call matured on the 11th day of June, 1875, which, being so near the end of the fiscal year, a part of the bonds named in the notice were not presented for redemption during that year. Of the amount so called only \$24,073,900 were presented for payment before the 30th day of June. Therefore, the amount which appears upon the books of the treasury as actually applied to the sinking fund within the past fiscal year is \$25,170,400.

For the current fiscal year it is estimated that \$32,140,914 must be applied to the fund. To meet this requirement a call was made on the 1st day of September for \$8,000,000 six per cent. five-twenty bonds, and on the 15th day of November a further call for \$5,000,000 bonds of the same class. The balance necessary to complete the total amount for this year will be called from time to time in such manner as to cause the least disturbance of the market, and it is hoped that the whole amount will be presented for payment within the year.

REFUNDING THE NATIONAL DEBT.

Since the Secretary's last report to Congress the refunding of the national debt authorized by the acts of July 14, 1870, and January 20, 1871, has been continued. The contract which was entered into July 28, 1874, and which is fully set forth and explained in the last annual report, was renewed January 29, 1875, the contracting parties being Messrs. August Belmont & Co., of New York, on behalf of Messrs. N. M. Rothschild & Sons, of London, England; Messrs. Drexel, Morgan & Co., of New York, on behalf of Messrs. J. S. Morgan & Co., of London, England; and Messrs. J. & W. Seligman & Co., of New York, on behalf of Seligman Brothers, London, England. The conditions of the contract were slightly modified, the contracting parties being allowed one-half of one per cent. commission, and binding themselves to defray all expenses incurred in transporting five per cent. bonds to London, and six per cent. bonds, United States coin coupons, and gold coin, from London to Washington, besides the expenses of preparing the new bonds.

Under this agreement the contracting parties have subscribed for

\$122,688,550, the balance of "New Fives" then remaining unnegotiated; and the Secretary now has the pleasure of announcing to Congress that the funding of the five hundred million of six per cent. bonds into those bearing five per cent. interest has been accomplished, thereby saving an annual interest to the government of five million dollars.

The success which has attended the refunding of \$178,548,300 of the national debt during the last sixteen months, with the steady improvement of the national credit, induces the belief that the remainder of the six per cent. bonds can be refunded, within a reasonable time, in accordance with the provisions of the acts before mentioned. The attention of Congress is, however, called to the fact that, by the terms of the authorizing act, the bonds to be issued at the rate of four and one-half per cent. are redeemable at any time after the expiration of fifteen years from the date of their issue. Bonds most easily placed on the market, which are most sought for by investors, and considered in all respects the most valuable, are those having a long period to run. Taking into consideration the fact that but little inducement is offered in the amount allowed as commissions for placing the United States loans, compared with that paid by other governments, it is thought important to give these bonds all the elements of popularity that may be possible; and the Secretary, therefore, recommends that an amendment be made to the act of July 14, 1870, which shall extend the time of redemption of such bonds to thirty years from the date of their issue.

RESUMPTION OF SPECIE PAYMENT.

The depression of business and general contraction of values which followed the financial panic of 1873 have continued to a greater or less degree in all parts of the country. Similar financial convulsions have occurred in other countries, and their effects are now being felt to a degree as great, perhaps, as in this country. These disastrous disturbances have been brought about in our own country by overtrading, over-credit, and excessive enterprise of a speculative character, stimulated by too great abundance of promises to pay, existing in the form of currency not based upon, or convertible into, the only actual money of the world and of the Constitution, gold and silver. Other commercial countries which have suffered and are now suffering from financial depression, have felt the influence of like causes, while in some of them the temptation to carry prosperous times to excess has, as has often happened before, led to over-production, and that superfluity of trade and credit which must inevitably, sooner or later, be followed by a collapse, and a corresponding period of depression. Although there

are gratifying indications of increased activity in certain branches of business in the United States, it must be admitted that confidence has not yet been restored to the extent necessary to bring about a general revival, or to put the trade and industries of the country upon a basis of activity and permanent prosperity. Nor is it reasonable to expect that this will be done until there shall be a nearer approach to resumption of specie payment, and consequent improvement in the character of the currency. The constant disturbance of exchange and fluctuation of values, the uncertainties of business, the want of confidence between individuals, corporations, and communities, which all experience proves to be the inevitable result of the use of a medium of exchange possessing no intrinsic value, representing no considerable amount of labor in its production, and not convertible into that which is recognized as money throughout the commercial world, are considerations which should claim the attention of every thoughtful representative of the people. However rapid may be our increase in population, wealth, and material strength, we cannot take the rank as a commercial or business people to which we are entitled by superior natural advantages, and the productive energies of our population, or attract to us the surplus capital of the world, so long as we have fluctuating standards of value, and such uncertainty in our fiscal legislation as makes the assembling of Congress and our frequent elections occasions of anxiety and apprehension not only with the holders of our securities abroad, but with business men at home.

Great Britain has kept the value of her pound sterling substantially unvarying for two hundred years, and, in consequence of this steadiness, it has become the basis of the transactions, not only of British commerce and trade, but of all the world. In all civilized countries government negotiations with foreign money-lenders are made upon this basis; and, as a general rule, the only foreign bills current all over the world are those which are expressed in pounds sterling payable in London, which city thus becomes the great centre where a true measure of property and debts can be found; and hence, the commerce of the world revolves around it, and pays tribute to its commercial standard. With an unsteady and varying currency, having no fixed relation to the money of the world, but always much below its par value, we can never attain that commercial independence to which our great resources and active population entitle us.

Every branch of industry and all classes of people are alike interested in the restoration of a sound and stable circulating medium, the laborer and producer no less than the merchant, bondholder, and

banker. The present unequal and fluctuating currency oppresses and injures laborers and producers, who constitute a great majority of our people, far more than it affects injuriously dealers in money. The difference between gold and our paper currency is a margin upon which experienced money-dealers do business, and it is this that gives the opportunity for artificial combinations whereby values are increased or reduced at pleasure. The purchasing power of the currency is increased or diminished by the manipulations of large operators united for that purpose, and producers and laborers are often made to suffer, without effective power of resistance. Restoration of a sound and unvarying currency must bring better relative wages with more constant employment, because the value of labor, as of that which it produces, will be measured by a more certain standard; and, with the return of confidence, there must come activity, prosperity, larger markets, and greater demand, which, as both reason and experience prove, do not tend to lower wages, or make employment less certain.

The claim that the large issue of inconvertible paper currency has been beneficial to producers is, perhaps, sufficiently disproved by reference to the reports of sales of leading articles of produce, such as wheat, corn, and pork, before and since the issue of such currency. The most trustworthy statistics show that such articles were sold in New York during the five years from 1870 to 1874, inclusive, for about the same price that they brought in the five years from 1856 to 1860, inclusive.

On the other hand it is equally certain that the farmer has paid increased prices, during the period from 1870 to 1874, for articles imported for consumption, upon all of which the difference between gold and currency must be paid by the consumer, who pays in the latter. Thus the producer of domestic articles is constantly subjected to loss in exchanging his products for such articles as coffee, tea, sugars, and other imported goods, which enter into daily consumption. In this connection it should be borne in mind that a greater volume of currency is required for the transaction of business when it consists of inconvertible paper, which does not circulate abroad, than when the currency in general use is gold, which flows through every artery of commerce. The statistics of our foreign trade illustrate this proposition. For every imported article the consumer must pay to the importer, besides the cost in gold, increased by his percentage of profit, as much more as the difference between gold and the currency with which payment is made. This difference, commonly called the premium on gold, increases by many millions the total amount which would otherwise be required to complete all such transactions.

The proper office of currency, whether it be gold or paper, is to serve as a medium of exchange for the adjustment of transactions between buyers and sellers. When it is sound and stable, receivable in all parts of the commercial world, the amount which actually passes from hand to hand in business transactions is far below the volume of business. A small per cent. thereof is adjusted by the actual handling of money. Exchanges are, for the most part, made by transfers of credits through banks and other agencies. Wherever exchanges and business transactions are conducted on the basis of coin, and paper convertible into it, the volume will be regulated by natural causes. Money, like merchandise, will go where there is demand for it, and where something of value can be obtained in exchange for it. When the financial panic of 1857 created a demand for gold in this country, a ready and continued supply came steadily from abroad to meet the necessities of our people, and brought speedy relief. Now, the enforced use of inconvertible paper currency not only obstructs the flow of gold from abroad, but drives from the country the precious metals yielded by our mines.

Good and bad currency cannot be retained in anything like equal proportions in a country having commercial relations with other powers and peoples. The latter will drive away the former. Gold and silver will flow steadily to those parts of the commercial world where business is done on the basis of an unvarying standard of values, and where every issue of paper is convertible into the precious metals at the option of the holder, because they are needed there. Such is the inevitable operation of the law of supply and demand; and the present limited and inadequate supply of coin in this country is chiefly due to this cause. Gold has become a commodity of trade, the price of which from day to day depends largely upon the will of those who have combined to control the market. This presents a serious obstruction to all productive industries and commerce, and introduces into business transactions an element of uncertainty, which often unsettles the most intelligent calculations, and tends to destroy confidence, without which there can be no real or permanent prosperity. Apparent, but fictitious prosperity has often followed large issues of irredeemable paper currency, but no result is more certain to flow from a given cause, than disaster and financial distress to follow a period of inflation of business and credit caused by excessive issues of paper currency. The philosophy which teaches by example, as well as the deductions of reason, establishes conclusively that there is no effective remedy for the evil but the removal of its cause.

The circumstances attending the issue of the United States notes now in circulation impose upon the Government a peculiar obligation to provide for their speedy and certain redemption in coin. They were issued in the exercise of a power which can be called into use only in a time of supreme necessity, and were paid out for the support of an army composed of brave and patriotic citizens who had responded to the call of their country in the hour of its extreme peril. To suffer a promise made at such a time and under such circumstances to be dishonored by subsequent indifference or non-performance, would be little better than open repudiation, and would affect injuriously our national name and credit.

It is worthy of note that for the most part those who now oppose the redemption of legal-tender notes, and who ask for a further issue and continued and indefinite reissue of the notes now in circulation, were most strenuous in their opposition to such issues during the civil war. The acts authorizing such issues were denounced as in violation of sound principles of finance, and not warranted by the Constitution. Their constitutional validity was resisted at every point, and subjected to the test of judicial decision in almost every court in the country, both State and national. The supreme judicial tribunal of the nation upheld the acts as measures of necessity in a time of great exigency, but it has neither decided nor intimated that such power may be exercised by Congress in time of public tranquillity. Indeed it is fairly inferable, from all the court has said in the various cases in which the question has been before it, that the issue of such notes in time of peace is not within the constitutional power of Congress. The language and argument of the court leave no reason to believe that it would sustain the claim of power to increase the volume of such issues or to reissue such as have been redeemed in obedience to law, when the public exigency no longer exists. Those who opposed such issues at a time of supreme necessity, and insist upon farther issues when the emergency has passed away, put themselves in the attitude of opposing war measures in the midst of war, and advocating them in a time of profound peace. Congress carefully confined the operation of the act to the period of necessity by authorizing "the reissue from time to time, as the exigencies of the public interests shall require."

The government is bound, not only by economic considerations and proper regard for the interest of the people, but by express and repeated promises, to provide for the redemption in coin of all its issues of legal-tender notes. The original legal-tender act was regarded and

treated at the time of its adoption as a temporary measure, made necessary and justifiable only by the exigency of war, which taxed all the resources and energies of the nation. The first act authorizing such issues (February 25, 1862) is entitled "An act to authorize the issue of United States notes, *and for the redemption or funding thereof*, and for funding the floating debt of the United States"—language that significantly expresses the views of the Congress by which it was passed. It authorized the issue of \$150,000,000 legal-tender notes, and made provision for funding them in bonds issued on the credit of the government, bearing interest in gold, and payable at a future day. This was the best the government could do in the midst of its struggle for existence and rightful supremacy. The state of the public credit did not admit the possibility of the immediate procurement of a sufficient amount of coin to redeem the notes absolutely. A well-settled principle of political economy forbade the issue of paper currency without providing for its redemption, and, in obedience thereto, Congress made the only practicable provision for the redemption of the notes which it authorized to be issued and stamped with the quality of legal tender. The act of July 11, 1862, which authorized a further issue of \$150,000,000, contained a like provision, and further provided that any notes issued thereunder might be paid in coin, instead of being converted into bonds, at the discretion of the Secretary of the Treasury. The notes thus authorized were issued and accepted by the people upon the assurance that they had the right to fund them in gold-bearing bonds of the United States, and this consideration undoubtedly constituted an important element of their value, and gave them a quality in aid of their circulation and free acceptance in all business transactions. In the opinion of wise and patriotic men, who, as the representatives of the people, were charged with maintaining the indissolubility and supremacy of our national Union, it was necessary to resort to this extraordinary measure for the purpose of carrying the war to a successful termination. It was, in substance and effect, a national war loan, based upon the credit of the government, and coupled with a pledge for redemption, but the period of payment was to be thereafter determined when the public exigency would permit. It was not in the minds of those who devised and consummated the scheme, that the government was about to enter upon the issue of an irredeemable paper currency, which should permanently take the place of the world's measure of values. Nor was it claimed by the most earnest advocate of the measure that the Constitution had given to Congress power to issue a permanent paper currency as a

substitute for, and stamped by law with, the qualities which, in the estimation of political economists, could exist only in the precious metals. In the light of the experience of the civilized world, such a purpose would have been regarded as little better than financial madness, and its avowal by the authors of the legal-tender acts would surely have caused the defeat of the plan for exerting the borrowing power of the government by means of such issues.

But the purpose and meaning of the acts in question are not left open for forensic discussion, having been authoritatively settled by the unanimous opinion of the highest judicial tribunal known to our Constitution. As soon after the termination of the war as 1868, it was argued before the Supreme Court that the legal-tender notes of the United States were issued as money, a substitute for metallic currency, and that, having been made legal tender in payment of all debts, including (with certain exceptions) the government's own, of course, when presented for payment, if similar notes, being legal tender, were offered in exchange for them, the debt would be discharged, by a delivery of new notes of the same kind, and so on *ad infinitum*. To this argument the court replied :

“Apart from the quality of legal tender impressed upon them by acts of Congress, of which we now say nothing, their circulation as currency depends upon the extent to which they are received in payment, on the quantity in circulation, and on the credit given to the promises they bear. In other respects they resemble the bank notes formerly issued as currency.

“But, on the other hand, it is equally clear that these notes are obligations of the United States. Their name imports obligation. Every one of them expresses upon its face an engagement of the nation to pay the bearer a certain sum. The dollar note is an engagement to pay a dollar, and the dollar intended is the coin dollar of the United States—a certain quantity in weight and fineness of gold or silver, authenticated as such by the stamp of the Government.”

This authoritative declaration of the Supreme Court defines clearly and precisely the meaning and intent of Congress in the acts which authorized the issue, and should be accepted as conclusive of the obligation and duty of the government to provide for the payment in specie of all such issues.

Nor is this all. Subsequent to this decision, and for the purpose of putting a quietus upon the mischievous discussion of the subject, Congress, on the 18th day of March, 1869, declared by public act that “the United States solemnly pledges its faith to make provision at the earliest practicable period for the redemption of the United States notes in coin.”

These provisions of the various acts of Congress, which were passed with the approval of the Executive, the clear adjudication of the Supreme Court, as well as the plainest principles of political economy, and proper regard for the public welfare, commit the government to the redemption in coin of the notes issued under the circumstances before stated. National faith and honor could not be more distinctly or unequivocally pledged to the performance of a plain duty.

In view of these solemn and repeated pledges, it seems idle to resort to the consideration of elementary principles of finance to prove the evils of an irredeemable paper currency. In the face of such pledges, disregard of which would bring national dishonor, and serious, if not irreparable, injury to the public credit, it can hardly be necessary to discuss questions of expediency, or to point out the ills which the experience of the civilized world shows must follow a violation of well-known laws of political economy.

It is among the first and most important functions of government to give to its people a sound and stable currency, having a fixed relation to the standard of values in general use among nations. The true matter with which government has to do is not so much a question of volume as of soundness and stability of the currency. When it has established a currency of fixed and stable value, having a known relation to that of other powers, and furnishing a uniform medium of exchange, the volume may and should be left to be determined by the wants of trade and business. Natural causes, aided by individual effort and enterprise, will regulate the volume of currency far more wisely and with greater safety to business than acts of Congress imposing artificial limits, subject to increase or diminution at every session.

The existing provision of law making United States notes legal tender for all debts, both public and private, with certain exceptions relating to transactions with government, is an artificial barrier to the use of gold and silver, tending not only to prevent the flow of gold toward this country, but promoting the shipment abroad of our own production of the precious metals. For this reason Congress should abolish the legal-tender quality of the notes, as to all contracts made, and liabilities arising after a fixed day. The first day of January, 1879, being already fixed by law as the time when the redemption of United States notes then outstanding shall begin, it would be proper and safe to provide that such notes shall not be legal tender for contracts made, or liabilities incurred after the first day of January, 1877. Such an act would not too suddenly change the value of the notes, and would not affect injuriously either debtors or creditors, but would

remove a present obstruction to the retention of our gold and silver production, and create a demand for the return of gold now abroad, thus promoting final resumption by preparing the country for it.

In furtherance of the purpose of the act of the last Congress to provide for the resumption of specie payments, the Secretary recommends that authority be given for funding legal-tender notes into bonds bearing a low rate of interest. Such bonds should run for a longer period of time than those now authorized for refunding the interest-bearing debt, and should be made available to national banks for deposit to secure their circulation and other liabilities to the government, and should bear a rate of interest so low as not to cause too rapid absorption of the notes. It seems probable that a bond bearing interest at the rate of four per cent., would invite the funding of a sufficient amount of legal-tender notes to lessen materially the sum of gold which, in the absence of such provision, must be accumulated in the treasury by the 1st of January, 1879, to carry out the imperative requirements of the act of January 14, 1875. If it be apprehended that authority to the Secretary to fund an unlimited amount of notes might lead to too sudden contraction of the currency, Congress could limit the amount to be funded in any given period of time. The process being in no sense compulsory as to the holders of United States notes, and the rate of interest on the bonds being made low, it is not probable that currency which could find profitable employment would be presented for redemption in such bonds. Only the excess of notes above the needs of business would seek such conversion. Authority to the Secretary of the Treasury to redeem and cancel two million of legal-tender notes per month by this process would greatly facilitate redemption at the time now fixed by law, and besides would have the advantage of publicity as to the exact amount to be withdrawn in any given month. Bonds issued for this purpose should be of the denomination of fifty and one hundred dollars, and any multiple thereof, in order to meet the convenience of all classes of holders of United States notes. The faith of the government now stands pledged to resumption on and after January 1, 1879, and to the final redemption and removal from the currency of the country of the legal-tender notes as fast as they shall be presented for redemption, according to the provisions of the act of January 14, 1875. To resume on the 1st of January, 1879, without further legislation, would require the accumulation of a large amount of gold in the treasury in order to avert the possibility of failure of the plan. Such an amount of gold can be procured with difficulty, and not without more or less embarrassing effect upon the

trade and commerce of our own and other countries. The present abundance and cheapness of both currency and capital presents a favorable opportunity for the withdrawal and redemption of a considerable part of the outstanding legal-tender notes, thereby making easy and effectual the redemption now pledged. Such withdrawal of legal-tender notes, thus dispensing with the necessity for accumulating gold in the treasury in proportion to the amount withdrawn, would tend to appreciate those remaining outstanding and make it easier to protect and keep in circulation the silver coin now authorized to be issued.

The act last referred to is an express recognition of the duty and obligation of the government to resume specie payment at the day therein named; and, however widely different may be the views of intelligent persons upon the means adopted by Congress, it is gratifying to know that the end sought to be reached has met the concurrence of the country, and that a majority of the people, wherever the matter has been publicly and fully discussed, have signified their approval of the determination of Congress to be faithful to its pledges, and to relieve them of the ills of an irredeemable paper currency.

The act in question not only makes express provision for resumption at a fixed date, but commits the government to the use of all such means as may be needful to that end. If experience shall show that the means provided by Congress need to be supplemented by further legislation for the easier and more certain accomplishment of the end, it must be assumed that Congress will not suffer the great purpose to be impeded for want of such additional legislation. The act confers large powers on the Secretary of the Treasury, touching the issue of United States bonds for the purpose of procuring the supply of gold necessary to execute such of its provisions as go into immediate operation, and to provide for the redemption in gold of United States notes outstanding on and after the 1st of January, 1879. In this respect the power conferred on the Secretary is ample; but if, for any cause, it should be found impracticable to accumulate in the treasury a sufficient amount of gold to carry out the provisions of the act, the Secretary is left without the choice of other means to accomplish the end. It may, perhaps, be doubted whether the process of accumulating a large amount of gold by a given time could go on without meeting opposition from the financial powers of the world. It is safe to say that so large an amount of gold as would be required to carry out the purpose and direction of the act cannot be suddenly acquired. It can be done only by gradual processes, and by taking

advantage of favorable conditions of the money market from time to time.

The loss of interest on large sums hoarded in the treasury for a considerable period in advance of January, 1879, is a consideration not to be disregarded, although it should not be permitted to outweigh the benefits to result from full and complete execution of the act.

The Secretary regrets that the condition of the treasury has been such as to render it necessary to make sales of gold coin from time to time to meet current expenditures payable in currency. Such sales have been made in New York city, upon public notice, in accordance with the plan previously adopted, and have been limited from month to month to the amount necessary to keep on hand a sufficiency of currency to meet probable demands upon the treasury under existing appropriations. It is the desire of the Secretary to retain in the treasury, so far as practicable, the gold received from customs, and sales are discontinued whenever the balance of currency in the treasury is sufficient to meet currency payments.

THE NATIONAL BANKS.

The report of the Comptroller of the Currency contains a defence of the national-bank system. It also contains, in addition to the usual bank statistics, tables showing, by States, the ratio of national and State taxation imposed upon the national banks for three different years; tables showing the amount and rate of dividends made semi-annually by the national banks in the States and principal cities for the last seven years; a comparison, by States, of the amounts of deposits of institutions other than national banks, shown in returns obtained by the Comptroller, with those reported to the Commissioner of Internal Revenue for purposes of taxation; a table of the transactions of the New York clearing-house for twenty-two years, exhibiting the percentage of currency required in the payment of its large daily balances; also a table exhibiting the percentage of lost or unredeemed circulating notes of closed banks; together with a summary of the decisions of the Supreme Court of the United States in reference to the national banks.

The number of banks organized from the authorization of the system to November 1, 1875, is 2,307, of which 2,087 were doing business on the 1st of October last. From their reports of the date last named, it appears that the aggregate capital of these banks was \$504,829,769; surplus, \$134,356,076; circulation outstanding, \$318,350,379; individual deposits, \$664,579,619; loans, \$980,222,951; specie, including coin cer-

tificates, \$8,050,329; legal-tender notes, including United States certificates of deposit, \$125,268,734; and on deposit with the United States Treasurer, \$19,686,960.

The following table exhibits the capital stock and net deposits, and the classification of the loans of the New York City banks at corresponding dates for the last six years:

New York City.

	Oct. 8, 1870, 54 banks.	Oct. 2, 1871, 54 banks.	Oct. 3, 1872, 50 banks.	Sep. 12, 1873, 48 banks.	Oct. 2, 1874, 48 banks.	Oct. 1, 1875, 48 banks.
Capital stock.....	\$73,435,000	\$73,235,000	\$71,285,000	\$70,235,000	\$68,500,000	\$68,500,000
Net deposits	159,751,811	191,304,511	158,034,121	172,010,594	204,620,288	202,263,052
Loans—						
On U. S. bonds on demand.....	\$9,012,964	\$5,661,499	\$3,180,738	\$2,938,876	\$4,721,638	\$4,934,674
On other stocks, bonds, &c., on demand	53,809,603	70,185,331	53,409,625	57,916,130	51,478,691	50,179,384
Payable in gold			3,411,738	4,381,571	5,735,137	3,454,276
On single-name paper, with- out other security				8,830,608	19,959,600	16,255,100
All other	105,146,590	122,806,969	123,183,625	125,093,703	119,881,979	127,266,299
Aggregate	167,969,157	198,653,799	183,185,726	199,160,888	201,777,054	202,089,733

The aggregate amount of call loans of the New York City banks, October 1, 1875, was \$55,114,058: a little more than one-fourth of the entire loan of these banks, and a little more than one-fourth of their net deposits.

The amount of single-name paper, without other security, was \$16,255,100. The amount of business paper, time notes secured by collateral, and accommodation paper, combined, was \$130,720,575. The amount of accommodation paper (the issue of which has been one of the leading causes of the disasters that have occurred during the last two years) is much less than heretofore; and the sharp discrimination now being exercised by the banks, superinduced by severe losses through the purchase of this kind of paper, is rapidly bringing about a more honest and healthy use of credit by the commercial classes.

A statement of the rates of interest in New York city, carefully prepared from daily reports, shows the following results:

The average rate of interest for the year ending June 30, 1875, was 3 per cent. on call loans, and 5.6 per cent. on commercial paper, and for the six months ending October 31, 1875, the average rate was 2.6 per cent. on call loans, and 5.1 per cent. on commercial paper. The average rate for the preceding year was 3.8 per cent. on call loans, and 6.4 per cent. on commercial paper, and for the six months ending October 31, 1874, it was 2.7 per cent. on call loans, and 5.6 per cent. on commercial paper; from which it will be seen that the rates during the periods given above, for 1875, were somewhat less than for the corresponding periods for 1874.

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

The act of June 20, 1874, provides for the retirement of the circulation of national banks and the surrender of bonds held as security therefor, by the deposit of legal-tender notes in the treasury for the amount of circulation thus retired; and the act of January 14, 1875, provides for the unlimited issue of circulating notes to national banks, subject to the provisions of law, and the reduction of the legal-tender notes at the rate of eighty per cent. upon the amount thus issued to national banks, until the legal-tender notes shall be reduced to \$300,000,000. Under the operation of these two acts \$15,721,175 of national-bank notes have been issued; \$4,734,500 from June 20, 1874, to January 14, 1875, and \$10,986,675 from January 14 to November 1, 1875, upon which latter amount \$8,763,756 of legal-tender notes have been retired.

Banking having been made free by the act of the last Congress, without restriction as to the amount of circulating notes that may be issued to any part of the country, it is believed that such currency will distribute itself according to the demands and necessities of business. The privileges which attach to national banks being open to individuals in all parts of the country, capital will not be slow to establish additional banks, or to increase the circulation of those already in existence, whenever and wherever the exigencies of business shall render it apparent that an increase of circulation is desirable. But it does not seem probable that such demand will arise to any considerable extent while the volume of legal-tender notes continues so great as to cause large sums to lie idle in commercial centres, for want of safe and profitable investment.

The whole amount of legal-tender notes deposited to retire national-bank circulation since June 20, 1874, is \$37,576,179, (including \$3,813,675 deposited by banks in liquidation previous to the passage of that act,) of which \$17,337,537 has been paid out for the redemption of national-bank notes, leaving \$20,238,642 thereof on deposit in the treasury on the first day of November last.

The operation of the acts of June 20, 1874, and January 14, 1875, may be briefly stated in tabular form as follows:

National-bank notes outstanding June 20, 1874.....	\$349,894,182	
National-bank notes issued from June 20,		
1874, to January 14, 1875.....	\$4,734,500	
National-bank notes retired from June 20,		
1874, to January 14, 1875.....	2,767,232	
	<hr/>	1,967,268
Amount outstanding January 14, 1875.....		351,861,450

National-bank notes retired from January 14, 1875, to November 1, 1875.....	\$17, 261, 223	
National-bank notes issued from January 14, 1875, to November 1, 1875.....	10, 986, 675	\$6, 274, 548
		<hr/>
Amount outstanding November 1, 1875.....	345, 586, 902	<hr/>
Legal-tender notes retired, being 80 per cent. of circula- tion issued from January 14, to October 28, 1875.....	\$8, 763, 756	<hr/>
Legal-tender notes deposited in the treasury under act of June 20, 1874, together with \$3,813,675 deposited by banks in liquida- tion previous to the passage of that act..	\$37, 576, 179	
Amount paid out for redemptions.....	17, 337, 537	
		<hr/>
Amount remaining on deposit for redemption of national- bank notes, November 1, 1875.....	\$20, 238, 642	<hr/>

The Comptroller recommends that no present change be made in these two acts, so far as they relate to the national banks.

The amount of cash reserve held by the national banks, including their redemption fund on deposit with the Treasurer on October 1, 1875, the date of their last report, was \$149,460,452, which is \$25,365,379 more than they would have been required to hold upon circulation and deposits prior to the passage of the act of June 20, 1874, repealing the provision requiring reserve upon circulation; and the cash reserve held by New York City banks at the last-named date was \$60,467,759, which also exceeds by \$5,324,667 the amount that would have been required upon circulation and deposits previous to the passage of that act; from which it is seen that, on account of the redundancy of money, the stagnation of business, and the consequent low rate of interest during the past year, the effect of the act repealing the reserve upon circulation cannot yet be definitely ascertained.

COINAGE.

The report of the Director of the Mint presents in detail the operations of the mints and assay offices.

The amount of bullion received and operated upon during the last fiscal year was—

Gold	\$43, 152, 584 50
Silver	18, 304, 406 07
	<hr/>
Total.....	61, 456, 990 57
	<hr/>

XXVI REPORT OF THE SECRETARY OF THE TREASURY.

Deducting redeposits, bars made and issued by one institution and deposited at another, the deposits were—

Gold	\$38, 556, 293 90
Silver	16, 070, 626 54
Total	<u>54, 626, 920 44</u>

The coinage for the fiscal year was as follows:

	<i>No. of pieces.</i>	<i>Value.</i>
Gold	1, 739, 062	\$33, 553, 965
Silver	22, 823, 216	10, 070, 368
Minor	14, 629, 500	230, 375
Total	<u>39, 191, 778</u>	<u>43, 854, 708</u>

The silver coinage consisted of—

	<i>No. of pieces.</i>	<i>Value.</i>
Trade-dollars	5, 697, 500	\$5, 697, 500
Subsidiary silver coin	17, 125, 716	4, 372, 868

From the close of the fiscal year to October 31, 1875, the subsidiary silver coinage has amounted to \$3,895,010, which, added to the coinage of the year, makes a total subsidiary silver coinage of \$8,267,878.

The bars manufactured were—

Gold	\$16, 019, 879 93
Silver	7, 029, 430 54
Total	<u>23, 049, 310 47</u>

At the mint in San Francisco a large refinery has been equipped and put in successful operation, and that institution is now in a condition to meet the large and increasing demand for refining and coinage at that point.

The rooms formerly occupied by bankers in the assay office at New York have been altered and repaired, and will hereafter be devoted to the use of that office. The additional capacity thus given is intended to meet the increased demands for refining bullion in that city.

Two annealing furnaces have been erected at the mint in New York, and the coinage machinery at the Carson City mint has been repaired, thereby increasing the coining capacity of both institutions.

The fluctuations in the relative values of gold and silver is considered at length by the Director, and the various causes producing the same are clearly set forth in his report, and are worthy of careful study.

The diminished use of silver coin in various European countries, and the increasing production of our silver mines, would appear to render the present a very favorable time for procuring supplies of bullion for the manufacture of silver coin to be used in the redemption of the fractional currency.

So much of the act of January 14, 1875, as relates to the purchase and coinage of silver for redemption of fractional currency, has been put into partial operation, and is now being executed as rapidly as the exigencies of the case will admit. Since the passage of the act, 8,243,642 ounces of silver bullion have been purchased, at an average price of $111\frac{4}{10}$ cents per standard ounce. The mints have been put into active operation, and the aggregate amount of silver coin now in the treasury is \$10,000,000.

The Secretary has been urged to begin the work of resumption by issuing silver coin in redemption of outstanding currency, and it has been insisted that, under the first section of the act, he has no discretion, but must issue the silver coin as fast as it can be turned out from the mints. While the act requires the coinage to proceed as rapidly as practicable, it does not, in terms, require the Secretary to issue it at once; nor does it fix the period of time when the issue must begin. For obvious reasons, it has been, and yet is, impracticable to put or keep silver coin in circulation. The present depreciation of currency below gold precludes the probability that silver would remain in circulation, and, therefore, it has been deemed impracticable to issue it for the present, or until, by the nearer approach of, or greater preparation for, general resumption, there shall be such an appreciation of the circulating currency of the country as would give assurance that the silver coin to be issued would not be hoarded for shipment abroad, or converted into plate and jewelry, or reduced to bullion.

The report of the Director gives valuable information in relation to the precious-metal mines of the United States, and of the extensive developments recently made in the Pacific States. The mining industry of the precious metals appears to be in a very prosperous condition, and affords every reason to believe that the yield for the next four or five years will show a marked increase over the production of recent years.

REVENUE FROM CUSTOMS.

The receipts from customs for the year ending June 30, 1874, were \$163,103,833 19, and at the corresponding date of 1875 they were \$157,167,722 35, a decline of \$5,936,111 34.

XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

The receipts for the first quarter of the current fiscal year were \$44,233,626 25, while for the corresponding period of last year they were \$46,651,200 10, showing a decrease of \$2,417,573 85.

For the months of October and November, 1875, the receipts were \$23,936,950 23, and for the same months of last year they were \$22,755,811.

The effect upon the customs receipts of the act of February 8, 1875, imposing duties on certain articles therein enumerated, and making additions to the free list, cannot yet be stated with certainty. Nor is it possible, at present, to determine with accuracy the effect of the act of March 3, 1875, restoring the ten per centum of duties repealed by the act of June 6, 1872.

The following statement of importations of the classes of merchandise chiefly concerned, is derived from the Bureau of Statistics, and, to some extent, serves to show the effect of the act of March 3, 1875, on the duties received:

Value of importations of cotton, glass and glassware, India rubber and gutta-percha, iron and steel, leather, metals not otherwise provided for, paper, straw, wool, (including hair of alpaca, &c.,) and manufactures thereof, for the nine months ending September 30, 1874.....	\$94, 917, 416 00
Value of importations of same articles for corresponding period of 1875, (including the seven months next suc- ceeding the act of March 3, 1875).....	81, 223, 542 00
Decrease.....	<u>13, 693, 874 00</u>

This decrease was occasioned principally by the falling off in two classes of importations, viz:

Iron and steel and manufactures thereof.....	\$8, 260, 066 00
Wools and manufactures thereof.....	3, 944, 208 00
	<u>12, 204, 274 00</u>

Returns for the four months ending June 30, 1875, show that of im-
portations for that period amounting to \$30,547,005, duties have been
paid on \$23,629,606 withdrawn for consumption, yielding \$10,954,719
of revenue. In this amount is of course included the ten per centum
restored by the act of March 3, 1875, showing an apparent increase for
four months of \$1,095,471 90. But in this connection there is to be con-
sidered the fact that, for the corresponding period of the year 1874,
the importations of the same classes of merchandise amounted to
\$36,022,467, showing a decrease in importations for the four months

ending June 30, 1875, of \$5,475,462, of which \$4,800,378 is due to the falling off of importations of iron and steel and manufactures thereof. It is, therefore, difficult to determine, in the light of returns now at hand, to what extent the apparent increase of revenue resulting from the repeal of the ten per cent. reduction is offset by the decrease in importations, and, consequently, in the amount of entries for consumption on payment of duties.

In relation to the twenty-five per cent. increase of duty on sugar and molasses, under the act of March 3, 1875, it is still more difficult to determine the effect on the revenue. Owing to the change of classification and of drawback on refined sugar exported, together with the fact that hardly sufficient time has elapsed to enable a comparative statement of much value to be prepared, the increase of revenue derived from the additional duty levied cannot be given. The actual increase of duty collected from the time the act took effect, March 3, 1875, to June 30, 1875, was \$2,445,017, but how far this increase is affected by the classification and drawback cannot be determined with accuracy.

Pursuant to the act of June 18, 1874, admitting free of duty articles intended for the International Exposition of 1876, at Philadelphia, under such regulations as the Secretary of the Treasury shall prescribe, collectors of customs at the various ports have been furnished with regulations designed to cover the subject in the spirit and intent of the act. It is hoped that, while these regulations will afford all reasonable facilities for the importation of such articles as may be consigned for exhibition from the various nationalities of the world, they are so guarded as to prevent frauds upon the revenue by persons who, under pretence of being exhibitors, may attempt abuses of the privileges accorded them.

The general views held and suggestions made in the report submitted to Congress in December, 1874, in the discussion of the tariff laws, regarded solely as revenue measures, are still entertained, and are referred to now with the added suggestion, that experience has shown that when duties are imposed upon any articles at rates so high as to be almost prohibitory, injury is done the revenue by lessening the amount of the importation of such articles, besides inducing a tendency to augment the evil of their clandestine introduction.

In the collection of duties upon importations, two evils are chiefly operative to prevent the government from realizing the full measure of revenue—first, smuggling, and secondly, undervaluation.

The first of these evils is more generally prevalent, especially on the

northern frontier, than is commonly supposed, the difficulties attending a proper surveillance of that frontier, under existing circumstances, being very great, if not in some respects insurmountable. Without going into full details, it may be said, by way of illustration, that in the four collection districts of Vermont, Champlain, Oswegatchie, and Cape Vincent, having a frontier line of more than three hundred miles, with eight principal ports or stations and forty-one minor stations, after deducting the number permanently employed at such principal points and four for service in Canada in connection with the sealing of cars, there are but fifty-nine officers remaining for service at the minor stations and as a coast-guard to prevent smuggling. Deducting from this number one officer for permanent service at each minor station, there remain but fourteen as a preventive force, or less than one man for every twenty-one miles of frontier.

These statistics apply to portions of the border which offer speedy and direct means of travel between Canada and the United States, and which, during several months of the year, are thronged by travelers of every condition and with every variety of object in view, from those bent merely on pleasure or legitimate business, to those whose chief occupation is to defraud the revenue.

Information obtained by the Department, from trustworthy sources, renders it quite certain that systematic frauds have been perpetrated by smuggling over the border wines, brandy, and other articles of merchandise. Similar observations might be made as to other parts of our frontier.

The second general cause which operates to prevent the government from receiving its full measure of dues is undervaluation, a source of perhaps greater loss than the direct offence of smuggling. This evil is attributable, in part, to the devices of dishonest importers, in part to the fluctuations in market values, but more, probably, to the defects of the appraisement system itself. Without disparagement of the class of officers known as local appraisers, many of them of long experience and the most unquestioned integrity, it cannot be denied that there is often very great diversity at the different ports regarding the classification and valuation of merchandise. While this diversity sometimes arises from an honest difference of opinion, it not unfrequently happens that there is collusive action between assistants or other subordinates of the appraisers, and the importers, which, when once begun, is a source of constant loss to the revenue as well as of injury to honest merchants.

To correct these evils the office of general appraiser was created; and to those officers, five in number, supervision over appraisers and

their assistants is committed by law. But can satisfactory results be anticipated from their labors when the large extent of their field of operations is considered in connection with their limited number? To the general appraiser at Boston are assigned ports and districts, thirty-five in number. To the general appraiser at New York, the district of New York city. To the general appraiser at Philadelphia, twenty-two ports and districts. To the general appraiser at Baltimore, fifty-seven districts and ports. To the general appraiser at New Orleans, eighteen districts and ports.

The labors and duties of these officers have been greatly increased by the privilege of immediate transportation granted to importers in the interior by the act of 1870, whereby the number of ports requiring the attention of the general appraisers is enlarged and uniformity of valuation rendered much more difficult.

The first general suggestion which presents itself by way of remedy for some of the defects of the present system of appraisements is an increase in the number of general appraisers, to be drawn from the ranks of subordinate officers of requisite ability and experience; and, secondly, a consolidation of customs districts, by which minor districts would be merged in larger ones, thus reducing the sphere of action of this class of officers, and enabling them to concentrate their efforts to better advantage.

In connection with the general subject of a consolidation of customs districts, it may be remarked that an examination of statistical returns from all the districts in the United States will show that in some of them the amount of business transacted is not sufficient to justify keeping up the corps of officers whose aggregate compensation exceeds the amount of revenue collected by them, and who can render adequate return only by acting as a preventive or detective force. That species of service requires a greater number of officers to guard exposed lines of coast and frontier than existing circumstances will permit. Consolidation of a number of districts would facilitate the performance of such duties, besides securing a reduction of the aggregate expenses. And, as auxiliary to this, it is recommended that fixed salaries be made applicable to all ports and districts, and that all officers be required to pay into the Treasury all fees, perquisites, and emoluments, of whatever nature or character, received by them.

Another remedy, and the most effective which could be adopted for correcting the evils of the appraisement system, is the substitution, so far as practicable, of specific for ad-valorem duties. This change would work a great reduction in the amount of labor requiring

the knowledge of experts. The entire process of ascertaining duties would be more simple, certain, and safe. Opportunities for collusive undervaluation would be greatly lessened, and if errors were committed they could not, as to specific rates and amounts, be accounted for except upon the supposition of culpable negligence or actual fraud; whereas, in respect to ad-valorem duties, an error of judgment may readily be assigned as a sufficient explanation.

Such change, either with or without a decrease in the number of dutiable articles, would insure a very considerable reduction of the force at the chief ports, with a consequent diminution of expenses.

The revised tariff contains thirteen schedules, embracing upwards of fifteen hundred dutiable articles which are either distinctly specified or included in general or special classifications. To these must be added nearly one thousand articles not enumerated, but which, under the general provisions of sections 2499 and 2516 of the Revised Statutes, would be assigned a place as dutiable either by virtue of similitude to some enumerated article, or as articles, manufactured or unmanufactured, not otherwise provided for, making over twenty-five hundred in all. The free list contains an enumeration of over six hundred articles, thus constituting a total aggregate of more than three thousand articles embraced by the tariff either as dutiable or free.

Of articles subject to duty, and either named in, or subject to specific classification by schedule, eight hundred and twenty-three pay ad-valorem rates varying from ten to seventy-five per cent.; five hundred and forty-one pay specific duties according to quantity or weight; and one hundred and sixty pay compound or both specific and ad-valorem rates.

The articles to be dealt with under sections 2499 and 2516, which, as before stated, number nearly one thousand, must necessarily be subject to either specific, ad-valorem, or compound duties, but in what proportion it is impracticable to state.

From this general recapitulation of the features of the tariff with reference to the number of articles embraced in it, and the variety of rates applicable thereto, to say nothing of questions arising under the free list, it is evident that every step taken towards perfecting a more compact and simple system of duties on imports must contribute not only to the ultimate safety of the customs revenue but to its more prompt and economical collection.

But the only sure remedy for the evils of smuggling, and collusive or other undervaluations, lies at last in the selection and retention of faithful and competent officers. Neither laws nor regu-

lations, however stringent or minute, will accomplish the desired results without faithful officers to execute them.

Referring to the estimates of receipts and expenditures for the next fiscal year, and to the necessity now existing for the accumulation of gold in the Treasury, the Secretary again calls the attention of Congress to the effect of the act of 1872, repealing the duty on coffee and tea. In his last annual report the Secretary expressed the opinion that the act admitting these articles to free entry had been without advantage to consumers in this country, but that the duty repealed had been added to the cost abroad. The repeal of duty has been followed by increase of export duty in the countries of production, and this increase is paid by consumers. Subsequent consideration of the subject has confirmed the views heretofore expressed, and the Secretary recommends restoration of the duty on the articles in question. Being imported in large bulk, the duty is easily collected, and the opportunities for fraudulent introduction are comparatively slight.

During the fiscal year 1875 the cost of collecting the revenue from customs was reduced more than half a million dollars per annum, by dropping from the rolls in the various customs districts a considerable number of officers and employés, and by reducing the salaries of others, which are not fixed by law, but are under the control of the Secretary.

There has been a large falling off in the aggregate amount of fines, penalties, and forfeitures connected with the customs, which constitute a part of the appropriation for the expenses of collecting the revenue from customs. The amount received from that source for the first quarter of the current fiscal year is only \$28,521 75, and it is estimated that for the entire year the amount will fall about \$900,000 below the sum received from the same source for the fiscal year 1873.

In view of this decline, further reduction of expenses has recently been made at the rate of a little more than a million dollars per annum, which secures a decrease of nearly six hundred thousand dollars for the remainder of this fiscal year. Whether the reduction can be maintained without danger to the revenue remains to be determined. The power of the Secretary, however, does not extend beyond the appropriations made by Congress, and it is his purpose, as well as his duty, to keep the expenses within the amount authorized by law.

A detailed statement of the various sums of money refunded under the provisions of the act of March 3, 1875, and other acts of Congress relating to the revenue, together with copies of the rulings under which repayments have been made, has been prepared, and may be found in the tables accompanying this report.

INTERNAL REVENUE.

The report of the Commissioner of Internal Revenue, herewith transmitted to Congress, presents fully the condition of this branch of the revenue, with estimated receipts for the remainder of this fiscal year, and explains, as fully as can now be done, the effect of the act of the last Congress upon receipts from the tax on distilled spirits and tobacco.

The following tabular statement shows the comparative receipts, from the various sources of internal revenue, for the fiscal years ending June 30, 1874 and 1875, respectively :

Sources.	1874.	1875.	Increase.	Decrease.
Spirits.....	\$49,444,089 85	\$52,081,991 12	\$2,637,901 27	.....
Tobacco.....	33,242,875 62	37,303,461 88	4,060,586 26	.....
Fermented liquors.....	9,304,679 72	9,144,004 41	.....	\$160,675 31
Banks and bankers.....	3,387,160 67	4,097,248 12	710,087 45	.....
Penalties, &c.....	364,216 34	281,107 61	.....	83,108 73
Adhesive stamps.....	6,136,844 64	6,557,229 65	420,385 01	.....
Back taxes under repealed laws.....	764,880 14	1,080,111 44	315,231 30	.....
Total.....	102,644,746 98	110,545,154 23	8,144,191 29	243,784 04

This table is made up from the reports of collections made to the Commissioner of Internal Revenue, which include commissions on sales of stamps paid in kind, and therefore do not enter into the actual cash receipts of the treasury. They include, also, sums reported as collected but not actually paid into the treasury at that time. Hence there is an apparent discrepancy between the totals here shown and the aggregate amount deposited on account of internal revenue as shown by warrants covering the same into the treasury for the fiscal year.

The receipts from internal revenue for the first quarters of the fiscal years ending, respectively, June 30, 1875 and 1876, were as follows:

First quarter of 1875.....	\$26,314,615 33
First quarter of 1876.....	28,199,723 50
Increase.....	<u>1,885,108 17</u>

The aggregate receipts for the months of October and November, of the current year, were \$19,638,907 19, while for the same months of last year they were \$17,476,202 99, showing an increase of \$2,162,704 20.

Since the last annual report to Congress fifty-six collection districts have been abolished by consolidation with other districts, with an estimated annual saving to the government of about one hundred and seventy thousand dollars.

During the past fiscal year frauds of unusual character and magnitude were discovered in this branch of the service, which appear to

have been carried on with more or less injury to the revenue for several years past. The report of the Commissioner sets forth in detail the manner in which such frauds have been perpetrated, and gives the estimate of that office of the amount of probable loss to the revenue, with suggestions of modifications of the law deemed essential to more certain collection of the tax on distilled spirits. The attention of Congress is invited especially to that feature of the report. The recommendations made therein for modification of the law with a view to the prevention of like frauds in future, are concurred in by the Secretary, and commended to the consideration of Congress. So long as it is necessary to maintain a tax on distilled spirits amounting per gallon to three or four times the cost of production, it may be expected that the great temptation to avoid payment of the tax, on at least a part of the production, will excite the cupidity of producers, and that every possible device for evasion will be used. Each gallon of spirits that escapes payment of tax increases by so much the profit to the producer. It cannot be denied that a tax imposed for revenue purposes is regarded by many persons as a harsh exaction from the citizen, to be thwarted if possible, or that violations of the punitive provisions of revenue statutes are looked upon by many as venial offences. But the necessities of government, including the maintenance of national faith, imperatively demand the closest collection of all the revenues levied by law; and, besides, due regard for the interest of those who meet honestly and promptly the demands of government upon them, in this respect, requires that all others shall be made to bear their proper share of such taxation. Every evasion of tax by dishonest persons must eventually increase the burdens of honest taxpayers. These considerations should induce every citizen to render proper aid to the government in its efforts to collect the revenue, by giving information of violations of law and of frauds on the revenue, which may come to his knowledge; but experience shows that few are willing to give such information unless they can receive direct pecuniary compensation.

When recently it became known that the government was losing a large part of the revenue due from distilled spirits, it was found extremely difficult to obtain exact or satisfactory information as to the method of perpetrating the frauds, or to ascertain, with reasonable certainty, who were the guilty parties. It was obvious that frauds on the revenue were being extensively practiced, and it was equally clear that this could not be successfully done, under existing provisions of law, without guilty connivance or participation by inferior officers, and at least culpable negligence on the part of others of higher grade.

In the opinion of the Secretary, the circumstances seemed not only to justify but require a resort to means other than those in ordinary use for detection by the Bureau of Internal Revenue. Accordingly, the appropriation for detecting and bringing to trial and punishment persons engaged in counterfeiting, and for detecting other frauds upon the government, was drawn upon for this purpose. The Solicitor of the Treasury, who is charged with the proper use and disbursement of that fund, was directed to inquire into the alleged frauds on the revenue in the matter of distilled spirits, and was instructed to spare no proper effort to detect the guilty parties, and furnish their names, with the evidence against them, to the proper officers of the Department of Justice. This duty was entered upon with energy, and, after the existence of conspiracies and combinations to defraud the government was developed, the investigation was continued, in co-operation with officers of internal revenue, and resulted in the certain detection of frauds on the revenue of more than ordinary significance. Under the direction of the Commissioner of Internal Revenue, the investigation has been pursued with commendable energy and zeal. A considerable number of officers of internal revenue have been found to be in guilty collusion with distillers and rectifiers in fraudulent practices, whereby large sums were lost to the revenue. The evidence thus acquired having been reported to the proper district attorneys, has resulted in a large number of prosecutions for conspiracy, duplicate use of stamps, and other offences. So far as these prosecutions have been completed, they have, with few and comparatively unimportant exceptions, resulted in convictions. A large number of distillers, rectifiers, and subordinate officers of internal revenue, have pleaded guilty to indictments against them, thus confessing their offences, and thrown themselves upon the mercy of the court.

Besides the institution of criminal proceedings, civil suits have been brought upon the bonds of officials and of distillers; distilleries and spirits have been seized as forfeited to the United States for violations of law; and, wherever the evidence warranted, assessments have been made against distillers for delinquent taxes and placed in the hands of collectors, with instructions to collect by process of law. Urgent applications have been presented for the compromise of many of the cases, but it has been deemed better for the interest of the government to allow all of them to take the usual course in the courts; hence, all such applications have been denied.

The Secretary considers it important to the future collection of the revenue, that all parties engaged in persistent and systematic frauds

shall be visited with the severest penalties of the law. To this end instructions have been repeatedly given to officers of internal revenue, and others in the service of this Department, to render all proper assistance to the officers of the Department of Justice in the prosecution of the cases now pending, and in the detection and punishment of such guilty parties as have not yet been indicted. It is deemed of especial importance that officers of the government who have betrayed their trust, and engaged in frauds on the revenue, shall be brought to speedy and condign punishment. Those who are intrusted with official duties and responsibilities should be given to know that the government will not deal lightly with them when they prove to be guilty of corruption in office. Taxpayers cannot be expected to deal honestly with government when its own trusted officers are permitted to participate in frauds on the revenue, without incurring swift and certain punishment. The highest guaranty for the faithful collection of revenue is in the vigilance and integrity of officials. This guaranty can be secured only by careful selection in the first instance, by retaining in office such as have proved their efficiency and honesty, and by prompt dismissal and vigorous prosecution of such as have been found faithless.

EXPORTS AND IMPORTS.

The comparative value of the exports and imports of the United States for the last fiscal year, in coin, appears, from official returns to the Bureau of Statistics, to be as follows:

Exports of domestic goods.....	\$499,284,100 00
Exports of foreign goods.....	14,158,611 00
Total exports	513,442,711 00
Imports of goods	533,005,436 00
Excess of imports over exports.....	19,562,725 00

For the fiscal year ended June 30, 1874, the excess of exports over imports was \$18,876,698.

Exports of specie and bullion	\$92,132,142 00
Imports of specie and bullion	20,900,717 00
Excess of exports over imports.....	71,231,425 00
Total excess of exports of goods, specie, and bullion, over imports of same	\$51,668,700 00

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While the returns of the values of exports by sea are substantially accurate, it has not been practicable to obtain complete statements of the exports to Canada in railway cars, owing to the fact that there is no law requiring persons exporting merchandise by land conveyance to file full manifests of the exported goods with collectors of customs.

The Commissioner of Customs of the Dominion of Canada has, however, furnished detailed statements from which it appears that the value of exports to Canada during the last fiscal year was \$15,660,218 in excess of that returned by the customs officers of the United States, which would increase the total exports of the year by that amount, (*i. e.*, from \$513,442,711 to \$529,102,929,) and reduce the excess of imports of merchandise over exports to \$3,902,507.

There was withdrawn from bond for consumption, in excess of that entered for warehouse during the past fiscal year, merchandise of the value of \$2,992,061.

The total exportation of specie and bullion was greater than that for the preceding year by \$25,501,737; while the exports of domestic goods have decreased in value \$70,149,321.

Importations have decreased to the amount of \$34,400,906 as compared with those of the preceding fiscal year, and of \$109,024,103 as compared with the fiscal year ended June 30, 1873.

There was an increase in the value of the importation of the following articles: Tea, \$1,561,469; fur-skins, undressed, \$664,907; fur-skins, dressed, and furs, \$486,558; argols, \$374,108; drugs, chemicals, dyes, &c., \$1,309,864; dye-woods in sticks, \$405,891; gums, \$526,364; hides and skins, \$2,092,025; silk, raw, \$650,298; silk, manufactures of, \$384,141; fancy goods, \$1,104,962; fruits, \$4,255,002; jute, grasses, and manufactures of, \$566,983; precious stones, \$1,124,803; seeds, \$2,033,766; wool and manufactures of, \$547,469.

There was a decrease in value of importations of articles brought back to the United States, \$1,267,286; coffee, \$4,457,479; India rubber, \$1,521,239; breadstuffs, \$1,557,840; pig iron, \$1,829,354; bar iron, \$1,294,174; iron rails, \$917,977; steel rails, \$6,908,148; machinery, \$596,714; band, hoop, and scroll iron, \$176,512; anchors, cables, and chains, \$97,776; old and scrap iron, \$703,006; fire-arms, \$218,226; steel bars, ingots, sheets, and wire, \$420,149; cutlery and tools, \$385,037; other manufactures of iron, \$1,770,533; barks, \$532,625; cochineal, \$353,134; indigo, \$331,152; madder, \$387,160; nitrate of soda, \$369,526; soda and salts of, \$506,137; tin, in bars, blocks, or pigs, \$853,557; wood and manufactures of, \$2,770,536; wood, unmanufactured, \$366,856; live animals, \$543,815; cotton manufactures, \$455,468; earthen, stone,

and chinaware, \$617,145; flax and manufactures of, \$699,146; glass and glassware, \$452,849; hair and manufactures of, \$343,986; hemp, raw, \$566,664; lead, \$714,812; opium and extract of, \$502,435; provisions, \$517,499; salt, \$531,724; sugar and molasses, \$7,816,686; tobacco and manufactures of, \$1,844,021; wines, spirits, and cordials, \$866,942.

There was an increase in certain articles exported, as follows, the values being stated in currency: Cotton manufactures, \$976,042; lard, \$3,592,503; cheese, \$1,760,608; iron manufactures, \$1,424,188; sewing machines, \$203,633; drugs and chemicals, \$150,592; hides and skins, \$2,169,343; furs and fur-skins, \$1,062,059; leather and leather goods, \$2,538,278; brass, \$497,098; clocks and parts of, \$215,407; copper ore, \$619,128; copper, in pigs, bars, sheets, and old, \$919,079; fruits, \$639,841; ginseng, \$210,166; hops, \$1,258,528; fire-arms, \$3,162,182; lead and manufactures of, \$127,265; manures, \$332,500; oil cake, \$1,038,940; quicksilver, \$495,275; seeds, clover, timothy, and garden, \$553,293.

The exports of domestic gold and silver in excess of the imports was \$62,956,412, as against \$31,244,780, for the previous year.

There was a decrease in the value of the exportations of the following articles: Agricultural implements, \$464,381; hogs, \$886,622; bacon, and hams, \$4,771,295; Indian corn, \$313,014; Indian-corn meal, \$238,866; rye, (1,357,384 bushels,) \$1,363,772; wheat, (17,992,751 bushels,) \$41,813,596; railroad cars, \$641,037; bituminous coal, (158,301 tons,) \$758,723; anthracite coal, (85,756 tons,) \$444,458; cotton, raw, (98,183,400 lbs.,) \$20,584,955; hemp and manufactures of, \$243,898; illuminating oils, (25,668,571 gallons,) \$10,530,594; spirits, distilled, (1,820,222 gallons,) \$813,262; spirits of turpentine, \$834,389; tallow, \$2,443,117; tobacco, leaf, (94,195,891 pounds,) \$5,157,632; sailing-vessels sold to foreigners, (14,745 tons,) \$617,528; shooks, staves, and headings, \$1,217,062; timber, sawed and hewed, \$2,064,318; wood and other manufactures of, \$332,256.

COMMERCE AND NAVIGATION.

There is little change in the proportion of the foreign carrying trade transacted in foreign vessels, about 74 per cent. of imports and exports, during the last fiscal year, having been carried in foreign vessels as against about 72 per cent. for the preceding year, and 76 per cent. for the fiscal year 1872.

The Register of the Treasury reports the total tonnage of vessels of the United States to be 4,853,732 tons, an increase of 53,080 tons over

that of the fiscal year ended June 30, 1874, exclusive of the canal-boat tonnage, amounting to about 48,000 tons, exempt from enrolment and license under the act of Congress approved April 18, 1874.

The actual increase is believed to be about 141,878 tons, this amount being the excess of gains over losses during the year; but this aggregate has been reduced to 53,080 tons (the increase first above mentioned) by omitting the tonnage of the exempted canal-boats, and by corrections of tonnage returns, about 40,000 tons.

The following table exhibits the total tonnage for the last two years:

	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	2, 728	1, 428, 923	2, 981	1, 553, 828
Enrolled and licensed.....	29, 758	3, 371, 729	29, 304	3, 299, 904
Total.....	32, 486	4, 800, 652	32, 285	4, 853, 732

The tonnage of vessels built, as given by the Register, is 297,639, being a decrease from that of the preceding year of 135,086 tons or over 31 per centum. The number of vessels built was 1,301.

Official numbers have been awarded by the Bureau of Statistics since July 1 to November 10, 1875, to 894 vessels, whose carrying capacity amounts to 146,115 tons. Of this number, sixty-three were new sea-going vessels .of 100 tons and over; forty-five of 1,000 tons and over; three of 2,000, and two of 3,000 tons, each, with an aggregate tonnage of 100,226 tons.

REVENUE MARINE.

The past year is the first of the administration of this branch of the public service with the advantage of the completion of the reorganization begun four years ago. The improvement resulting from this reorganization more than equals all that was anticipated. The report of the commission which proposed the plan does not indicate that any other benefit was expected than a reduction of the expenses of the service. The result shows, however, not only a considerably larger reduction than was anticipated, but the attainment of a much higher degree of efficiency than characterized the service in former years. The commission estimated the annual cost of maintaining the service, when the reorganization should be accomplished, at \$943,639 The expenditure of the last fiscal year was \$897,899 56, an amount

considerably lower than that of any previous year since separate accounts of expenditure for the maintenance of this service have been kept, and about \$300,000 less than the average annual expenditure previous to the beginning of the reorganization.

One of the chief means by which this reduction has been accomplished is the substitution of small and swift light-draught steamers and small sloops for the larger steamers and unserviceable schooners formerly in use, a change which, through the greater speed of the new vessels, their ability to navigate bays, inlets, bayous, and other waters inaccessible to the old ones, and their especial adaptation for rendering assistance to distressed vessels, has greatly enhanced the usefulness of the service.

The revenue vessels designated by the President for winter cruising, under the act of December 22, 1837, were especially serviceable in the humane work of assisting vessels in distress during the last winter. Throughout the month of February the marine columns of the principal commercial newspapers contained daily accounts of such relief administered to suffering vessels.

The general services performed by revenue vessels during the last fiscal year may be summarized as follows:

Number of vessels in distress assisted	195
Number of lives saved	81
Number of vessels seized or reported for violation of law....	1, 245
Number of vessels boarded and examined	22, 225
Number of miles sailed	198, 117

Besides the above, various services of a special nature have been rendered, such as conveying outfits and supplies to life-saving stations, and assisting the operations of the Navy.

A comparison of the foregoing exhibit, with the following statement of services performed by the revenue vessels during the ten years preceding the reorganization, strikingly illustrates the relative advancement of the service in efficiency.

Statement of services performed by revenue vessels during the period from 1861 to 1870, inclusive.

	Vessels in distress assisted.	Lives saved.	Vess'ls seized or reported for violation of law.	Vess'ls boarded and examined.	Miles sailed.
Total during ten years.	1, 218	187	1, 163	132, 988	1, 510, 651
Average	122	19	116	13, 300	161, 065

There have been added to the fleet during the year one small propeller of about thirty-two tons, commissioned for duty in the harbor and bay of San Francisco, and two sloops which do duty as revenue cruisers on the Atlantic coast, and, at the same time, are specially used in connection with the life-saving service. Plans and specifications have also been prepared, and proposals invited, for the construction of a small steamer for harbor duty at Philadelphia. The steamer authorized to be built for the Pacific coast is well advanced, and it is expected will be ready to go into commission next season.

LIFE-SAVING SERVICE.

The stations in operation during the past year are located in districts Nos. 1, 2, 3, 4, and 6, embracing the line of coast from the eastern extremity of Maine to Cape Hatteras, with the exception of that portion embraced between Cape Henlopen and Cape Charles.

The cost of maintaining the service during the last fiscal year, exclusive of the expenditure for the establishment of new stations, was \$163,204 52.

It appears from the reports of the superintendents that during the season of 1874-'75, (from November 1, 1874, to November 1, 1875,) 82 vessels have been driven ashore within the limits of the operation of these stations, having on board 975 souls, and valued, with their cargoes, at \$2,607,722. The life-saving apparatus was used at 44 wrecks, and 468 persons were actually brought ashore by it, while more or less assistance was rendered in most of the other cases. Of the property imperilled \$1,756,475 in value was saved. Sixteen lives and \$851,247 of property were lost. 726 days of shelter were afforded at the stations to 219 shipwrecked persons. Fourteen of the persons who perished were lost from the Italian bark "Giovanni," wrecked at Peaked Hill bar, Cape Cod, in the severest gale known to that coast for many years. This disaster is the first resulting in great loss of life which has occurred since the present system of conducting the service was established. A thorough investigation was directed to be made into the circumstances of the catastrophe, which proved that no fault attached to the service, but that the loss of life was wholly due to the fact that the persons upon the wreck were beyond the reach of any known means of assistance from shore. To extend the range of the means of establishing effective communication between the shore and stranded vessels in cases where life-boats are not available, so as to protect the few points upon our coasts where vessels are liable to strand beyond the reach of the means now in use, has been and still is an object of special endeavor.

Some of the most experienced officers connected with the service, aided by skilful officers detailed from the ordnance corps of the Army, and the best manufacturers of ordnance, are engaged upon the problem, and it is gratifying to state that their experiments give promise of success.

The following is a statement of disasters to vessels which have occurred within the field of the operations of the service since the adoption of the present system in 1871, and the results of these disasters. It should be observed that during the season of 1871-'72, the service was limited to the coasts of Long Island and New Jersey, and during the seasons of 1872-'74 to Cape Cod, Long Island, and New Jersey :

Total number of wrecks	185
Total number of lives imperilled	2,583
Total number of lives saved	2,564
Total number of lives lost	19
Total number of shipwrecked persons sheltered at the stations	368
Total number of days' shelter afforded	1,307
Total value of property imperilled	\$6,293,658
Total value of property saved	\$4,514,756
Total value of property lost	\$1,742,902

Six of the stations authorized to be established between Cape Henlopen and Cape Charles have been erected during the past year, and are now occupied by crews. The remaining two are nearly completed.

The houses of refuge authorized for the Florida coast and the stations for the great lakes, except Lake Superior, are being built under contract, as are also those for Point Judith and Eaton's Neck, Long Island Sound.

Sites for the stations provided for the Pacific coast and Lake Superior have been selected, and proposals for their construction will be invited at an early day. Upon the completion of these stations it is believed that our coasts will be as well protected in this manner as the interests of commerce and humanity require, and due regard for economy will justify.

For more specific information relating to this service, reference is made to Appendix A of this report.

The statistics of disasters to American shipping, required by the act of Congress of June 20, 1874, to be collected through officers of the customs, arranged in tables convenient for examination, with explanatory notes, together with wreck charts showing the localities of disasters, will be found in Appendix B.

LIGHT-HOUSE SERVICE.

The light-house establishment, which is the largest in the world, and whose charge embraces ocean, lake, and river lines of unequalled extent, steadily increases in usefulness to commercial and maritime interests. During the past year it has established seventeen light-houses and two hundred and eighty beacon lights on the Western rivers, together with twenty-one buoys. The present number of aids to navigation in the United States is 622 light-houses, 23 light-ships, 45 fog-signals, 358 day-beacons, 280 river lights, and 2,880 buoys.

Since the date of the last report the Light-house Board, in view of the fact that mineral oil is coming into use in France and England for light-house illumination, has made, through its scientific members, extensive experiments in the mineral oils of this country in order to ascertain whether a suitable material of home production can be had for this purpose. The experiments, so far as prosecuted, induce the belief that a proper mineral oil can probably be obtained from our own manufacturers, and perhaps at considerably reduced expense. Its introduction involves an entire change in the lamps now used, and if this can be effected at a reasonable cost, it is proposed to put the oil on trial in a number of light-houses of the least importance, which is the course pursued in the European light-house establishments, when, if found satisfactory, it will be tried in the larger and more important ones.

An elaborate and extensive series of experiments has also been made in regard to sound, as applied to fog-signals, with results valuable to science and the promise of much practical utility to navigators.

The most signal work of the Establishment during the past year has been the commencement of the lighting and buoyage of the Mississippi, Missouri, and Ohio rivers, in conformity with the act of Congress approved June 23, 1874. The rivers have been divided into two light-house districts, with proper officers assigned to each. The means employed for lighting have been substantial lens-lanterns, which are placed with regard to the tortuous character of the stream, at intervals of rarely more than two miles distance. Mineral oil is used, and a bright light shown in the stormiest weather. The lights are attended by men, procured at a small compensation from among the residents on the rivers, who have generally proved trustworthy. At specially dangerous points buoys have been placed as day-marks. The narrow and crooked channels of these rivers, and the presence of hidden obstructions, make their navigation at many points extremely perilous, and the best pilots cannot always avert disaster. The work of light-

ing them is reported to give satisfaction to the extensive shipping interests of the interior, passage now being practicable at all times where it was before attended with difficulty and danger. To complete the work an additional number of lights and buoys will be needed, and the appropriation for maintaining them must necessarily be increased.

A light-ship for Winter Harbor Shoal, and one for general service, appropriated for by act of March 3, 1873, are nearly completed. They are noticeable as being the strongest and largest vessels ever built for the Establishment, and as having steam fog-signals, which will be of great service to mariners.

Estimates are presented by the Board for two new steam buoy-tenders for the Atlantic coast, to replace vessels which are worn out, too small and of too little power for the service required of them, and which are constantly in need of expensive repairs. An estimate is also presented for an additional steam-tender for the Pacific coast, the single one in use being insufficient for the service of that seaboard, and the frequent chartering, at high rates, of private vessels being consequently necessitated.

In its estimate for light-house supplies the Board includes a provision for the purchase of a small number of books for light-stations, especially those most remote, according to the usage of the French and English light-house establishments. A small quantity of reading matter at the light-stations, to be kept and accounted for as public property, might, it is suggested, form the nucleus for considerable donations from private sources; and the libraries so formed would conduce, as in other countries, toward making the light-keepers more contented with their isolated positions, and less disposed to absent themselves from the place of their duties, besides exerting a general good influence.

COAST SURVEY.

The report of the Superintendent of the Coast Survey shows that during the past year special activity was maintained in that work. In each of the seaboard States of the Atlantic and Pacific satisfactory progress is reported in shore-line surveys and extensions of coast topography; in additional determinations of latitude and longitude; and in researches relative to tides; currents, and the magnetic elements. The hydrography of the coast approaches has been advanced by means of the provision made by Congress for several steam-vessels. Among special records of the year are those brought by experienced astronomers in the service from stations to which they had been assigned, by government authority, to observe the late transit of Venus.

The inception of a systematic survey of the Atlantic, Gulf, and Pacific coasts of the United States, at a time when requirements for commerce and navigation were not as they now are, but largely prospective, has been fully justified by results which present striking proof of the forethought of those who projected the system. Within a single generation the results of the work are such that representative foreigners may compare, with their own, charts of all our chief and secondary harbors, unsurpassed in either precision or style. These local charts, however, represent only the most important areas in a geodetic survey, which has been prosecuted from the outset with the utmost care, and by the best methods. That the system for defining the approaches of our extensive coasts, wisely adopted originally, and sustained by Congress at the present time, is now recognized as yielding also a sure basis for the future action of States of the Union in regard to their final surveys and maps, affords additional evidence of the soundness of the policy that has marked successive administrations in our first century as a nation.

At certain localities along the seaboard, particularly about the ports, light-house sites, and coast defences, maps of great precision are requisite in public works. For ground of less importance, details are generalized in the representation. But the invisible sea bottom of the coast holds dangers so widely distributed, and so great, that no generalization is admissible. The interests of commerce and the safety of navigation alike require the exact development of all the unseen ground over which vessels may pass, and precise knowledge of each separate danger. Danger-marks, as of hidden rocks for example, insignificant though they may be in pictorial effect on maritime charts, are often found to be anything but insignificant, in the relation which they bear to other developments, as means for the safety of life and the preservation of property.

Information of much importance is obtained by the survey concerning features on land where of necessity stations are occupied. For the great undertaking now in progress, to increase the depth of water on one of the bars of the Mississippi, many details of the work rest on the accuracy of maps, charts, and computations resulting from a survey ordered by the last Congress. Tables, computed in the Coast Survey office, are now regularly issued in print, to show for a year in advance the hours of high and low water, and the height of tide in each of our seaports. The variation of the compass at places in the interior—which variation for extended periods of time is known

only by reference to observations recorded at points near the coast—is now a subject of frequent inquiry.

Within the present year information has been supplied from the archives of the survey bearing on unsettled boundaries between some of the older States, on the action of legislative committees in regard to natural and artificial resources in navigation, on decisions concerning questions in admiralty, on projects for defence, on sites for the construction of light-houses, and on plans for the preservation of harbor channels and anchorages.

All of which sufficiently manifests alike the national character of the work and the interest and importance attaching to its progressive and its ultimate results.

MARINE-HOSPITAL SERVICE.

As provided by the act of March 3, 1875, "to promote economy and efficiency in the marine-hospital service," a seamen's time-book has been issued, but it is yet too early to state definitely the effect of its introduction on the collection of hospital dues.

Hospital relief is now extended to certain seamen, who, previous to the passage of said act, were excluded from the benefits of the service. This service now furnishes care and treatment to foreign seamen, sick and destitute American seamen returned to the United States from foreign ports by United States consular officers, sick and disabled seamen belonging to vessels of the Engineer Corps of the Army, and to vessels of the Navy where no other provision has been made for them, and to seamen of the vessels of the Coast Survey and Light-house Service, while insane patients of the Marine-hospital Service are admitted to the Government Hospital for the Insane.

No considerable repairs have been made to the marine-hospital buildings for several years, and as none of the old hospitals can be so modified as to answer the requirements of the present state of knowledge concerning hospital construction, any large outlay on them is deemed unadvisable. Experience would seem to indicate that extensive and costly alterations and repairs require to be frequently renewed, and, therefore, the erection of comparatively inexpensive pavilion wards, in accordance with the most approved plans of recognized authorities on this subject, is deemed desirable.

The old marine-hospital building and grounds at Pittsburg, Pa., were sold during the year, under the act of June 22, 1874, for \$37,167 79, and a new site purchased for \$30,000. The erection of the new hospital at that place has not been commenced, however, owing to the fact that

the amount (\$20,550 96) realized from the sale of a portion of the grounds in 1870, is not available for this purpose without the action of Congress.

The unusual amount of suffering and disease among seamen and sailors who were exposed to the severe cold of the last winter, caused a marked increase in the demand for relief from the marine-hospital fund, and a larger number of persons enjoyed the benefits of the service than in any previous year. Fifteen thousand and nine sick and disabled seamen were treated during the year, and the aggregate number of days' relief furnished is four hundred and five thousand six hundred and sixty-five. The total expenditure for the year was \$404,390 60, and the amount of hospital dues collected \$338,893 78.

STEAMBOAT-INSPECTION SERVICE.

The Supervising Inspector General of Steam-Vessels reports the following matters of interest connected with this service for the fiscal year ending June 30, 1875:

Number of officers employed in the service	103
Number of steam-vessels inspected during the year.....	3,885
Aggregate tonnage of steam-vessels inspected.....	1,018,151 ⁸² / ₁₀₀
Number of officers licensed.....	14,571

The number of lives lost by various accidents to steam-vessels is as follows:

By explosion or accidental escape of steam.....	51
By steamers burned	475
By collisions.....	17
By snagging, wreck, and foundering.....	64
Total number of lives lost.....	<u>607</u>

Of this number four hundred and one were Chinese passengers, lost by the burning of the American steamship "Japan" on the coast of China, December 17, 1874, leaving the total of other losses during the year but 206, which is an unusually small number.

The gross receipts from the inspection of steam-vessels and officers licensed are.....	\$260,944 75
Disbursements in payment of salaries, travelling and incidental expenses of inspectors.....	212,392 02

This service is generally in a highly efficient and satisfactory condition, and it is believed that, under the operation of the laws for this purpose, a degree of safety to life on steam-vessels has been secured equal to all reasonable anticipation.

It is recommended that provision be made for the annual meeting of the Board of Supervising Inspectors in September of each year, at such place as the Secretary of the Treasury shall designate, instead of on the third Wednesday of January at the city of Washington, as now provided by section 4405, Revised Statutes.

THE REDEMPTION AGENCY FOR NATIONAL BANKS.

There have been redeemed, under the act of June 20, 1874, circulating notes of national banks amounting to \$130,322,945. Of this amount, \$15,213,500 were forwarded to the respective associations by which the notes were issued, and \$115,109,445, unfit for use, delivered to the Comptroller of the Currency for destruction. The aggregate expense of this redemption was \$290,965 37, each bank paying its share thereof in proportion to its circulating notes so redeemed.

At the commencement of the current fiscal year the division organized under the above act came, in accordance with the 3d section of the act of March 3, 1875, under the direction of the Secretary, having been, prior to that time, attached to the Treasurer's office, and no specific authority given the Secretary over its operations.

BUREAU OF ENGRAVING AND PRINTING.

In the report submitted by the Chief of this Bureau will be found a sketch of the history of this important branch of the service, with a statement in detail of its operations for the past fiscal year.

From this report it will be seen that the organization of the Bureau is such, as respects both its mechanical appliances and its methods of administration, as to meet all the requirements of the government. This Bureau is charged with functions closely affecting the public credit and the integrity of the national currency, and its management for many years has been most satisfactory, whether reference be had to its usefulness and efficiency or to the faithfulness of the officers directly in charge.

With the use of a special and distinctive paper, manufactured under the supervision of the Department, and the system of checks and counter-checks, enforcing the accountability of each officer and employé connected with the business of engraving and printing the public securities, it is believed that the highest practicable measure of security has been attained, and that the government is fully protected against unauthorized issues. Discrepancies rarely occur, and when they do

are readily and easily corrected. The Bureau is thoroughly equipped with all requisite machinery of improved patterns, and has a corps of skilled artisans whose engraved and mechanical work shows a high degree of excellence.

Pursuant to the direction of the act of the last Congress, the work of preparing United States and national-bank notes has been divided between the Bureau of Engraving and Printing and such responsible, capable, and experienced bank-note companies and engravers as would contract for the work at the lowest cost to the government, and at prices not greater than those theretofore paid for the same class of work.

PUBLIC BUILDINGS.

The condition of the public buildings under the charge of the Supervising Architect may be said to be generally satisfactory. The large amount of work imposed upon that officer renders it impracticable to proceed with the construction of all buildings authorized by law as rapidly as demanded by local communities in which they are respectively situated, and necessarily delays the beginning of some. The suggestion of the Supervising Architect, touching the desirability and expediency of causing plans for public buildings to be prepared by architects whose whole time is not required to be given to supervision of those already in process of construction, merits the attention and consideration of Congress.

It is desirable that all buildings constructed for public use should be of the most durable material, and conveniently adapted to the purposes for which they are designed. This can be best accomplished by bringing into requisition, by competitive means, the best architectural talent of the country.

It is, therefore, recommended that Congress make provision for carrying into effect the modification indicated by the Supervising Architect in this regard.

The Secretary repeats the suggestion of his last report, that the present is not a favorable time for making large appropriations for public buildings.

CLAIMS FOR PROCEEDS OF COTTON.

In the report of December last, reference was made to the action of the Department in the disposition of claims for the proceeds of cotton, under the provisions of the fifth section of the act of May 18, 1872.

The rule of decision therein stated has been strictly adhered to, and

all claims have been rejected which did not appear, from satisfactory evidence, to come within the plain letter of the statute.

The number of claims filed under this act was 1,336, which have been acted on as follows:

Allowed	39
Rejected	1, 181
Dismissed for want of jurisdiction	96
Under examination	20

The amount paid out on the claims allowed, as aforesaid, is \$180,358 43.

The claims now under examination will be disposed of in a short time. Upon their decision all proceedings under the act will be finally closed.

The following table contains a summary statement of the proceeds of captured and abandoned property covered into the treasury, and the amounts that have been awarded and paid therefrom under the several acts of Congress:

Proceeds of captured and abandoned property covered into the treasury	\$20, 910, 656 44
Awarded to claimants by Court of Claims under the act of March 12, 1863.....	\$11,348,247 73
Paid to claimants by the Secretary of Treasury under the act of May 18, 1872	180, 358 43
Paid on judgments against treasury agents under the act of July 27, 1868.	39, 188 17
Paid under various relief acts of Congress	228, 250 81
Disbursed for expenses under joint resolution of March 30, 1868	75, 000 00
Total.....	11, 871, 045 14
Which, deducted from the total amount received as above, leaves a balance of.....	9, 039, 611 30

CLAIMS AGAINST THE GOVERNMENT.

The state of the law relating to the examination and payment of certain classes of claims against the Government should receive the attention of Congress.

The Third Auditor and Second Comptroller, accounting officers of the Treasury Department, are required by law to adjudicate and settle claims upon the United States for the value of property lost or destroyed while in possession of the Government, either by contract or

impressment, and claims for stores received or taken and used by the Army. The power conferred upon these officers is an anomalous one. Before the year 1816 claims of this nature were presented directly to Congress, and, when found to be just and proper, were provided for by special legislation. By the act approved April 9, 1816, provision was made for payment to owners of property lost or destroyed in the war between the United States and Great Britain. Pursuant to this act, a commissioner was appointed by the President, with the advice and consent of the Senate, whose duty it was to decide all cases arising under the act, and upon his adjudication the amount found due the claimant was paid out of the Treasury. By an amendment to this act, made the next year, the commissioner was required to report the facts in each case to Congress, to the end that provision might be made for the relief of the claimant, and all cases in which the amount allowed exceeded two hundred dollars were required to be revised by the Secretary of War, and confirmed by him before payment.

By the act approved April 20, 1818, all claims under the act of 1816 and its amendment not acted on by the commissioner were transferred to the Third Auditor, who, in his adjudications, was to be governed by the rules prescribed for the commissioner. Again, in 1822 it was enacted that the accounting officer of the Treasury Department should audit and settle, without limitation, claims of officers, volunteers, and other persons in the campaign against the Seminole Indians, under rules to be prescribed by the President. When, however, in 1833, Congress passed a similar act for the settlement of claims for property lost in expeditions against the Indians on the frontier of Illinois and Michigan, the Third Auditor of the Treasury was required to examine, allow, and pay them, whatever the amount, as similar claims were required to be allowed and paid under the acts of 1816 and 1817.

But again, by the act of June 30, 1834, if a claim of this character exceeded two hundred dollars, instead of deciding the same, the Third Auditor was required to report the whole proof to Congress. By the subsequent acts of January 18, 1837, March 2, 1847, and March 3, 1849, all of which were enactments in relation to property lost or destroyed in the military service of the United States, the Third Auditor had the power to decide and pay, without revision, under rules prescribed by the Secretary of War, with the assent of the President, all claims, whatever the amount. By an amendment to the act of 1849, made July 28, 1866, the Third Auditor was required to transmit his adjustment to the Second Comptroller for his decision.

By the act of July 4, 1864, as amended by the acts of February 21,

1867, December 23, 1869, and March 3, 1871, and section 300 appendix to Revised Statutes, the jurisdiction of the Court of Claims was declared not to include any claim against the United States growing out of the destruction or appropriation of, or damage to, property by the Army or Navy engaged in the suppression of the rebellion, but claims of loyal citizens in States not in rebellion for quartermaster stores and subsistence received or taken for the use of the Army are to be reported to the Third Auditor by the Quartermaster General or Commissary General, with a recommendation for settlement.

While no uniform rule has been adopted in the settlement of these claims, it is not easy to perceive the reasons which induced Congress to depart from that first established in the act of 1816. But, whatever may have been the reason, experience has shown that the accounting officers of the Treasury are not the proper persons to have the duty of passing upon such claims. In almost every case these settlements require an investigation which properly belongs to a court of law. In practice, this investigation is often not made either by the Third Auditor or Second Comptroller, but is necessarily intrusted to subordinates not accustomed to consider and weigh evidence. Thus great injustice is done the Government by the allowance of claims upon evidence taken *ex parte*, which would not be admissible in a court of law organized for the ascertainment of truth.

The act of March 30, 1868, reproduced in section 191, Revised Statutes, makes it at least doubtful whether the Secretary of the Treasury has power to prevent this evil, unless he should take upon himself the questionable responsibility of refusing to sign warrants for the payment of adjudicated claims.

Claims against the Government have been permitted to sleep until the officers connected with the transactions out of which they arose have died, or gone out of service, and then been revived and supported by *ex parte* testimony of such character as to cause their allowance by the accounting officers.

As a partial remedy for the evil, it is recommended that all such claims be barred if not presented within a specified time. There is, practically, no limitation now. It will be seen that the act of 1816 barred claims not presented within two years. Perhaps this period is too short. Six years is adopted in the legislation of most of the States as the time in which actions on simple contracts are barred. Claims against the Government should not be valid for a longer time than this, and there are strong reasons for requiring them to be presented in a shorter time. But a better and more effectual remedy for the

evil would be the enactment of a law requiring all such claims to be presented in the United States circuit courts of the districts where they arise, by proceedings in the nature of suits against the United States, under such limitations and restrictions, both as to the right to institute the suit and as to the mode of procedure, as Congress may see proper to impose.

It may be said that such a course would be at variance with the idea that the sovereign should not be subject to suit. The United States, as a sovereign power, however, has practically subjected itself to suit by the legislation already cited, as well as by the establishment of the Court of Claims. The theory of exemption from suit has been long since abandoned in England by the allowance of the petition of right in any one of the superior courts of common law or equity at Westminster. Besides, no just government can now afford to withhold from its citizens the right to present and prosecute their proper demands upon it in some form or other; and it is better both for the government and the honest claimant that the claim should be passed upon by a competent tribunal, armed with power to ascertain the truth and to prevent fraud. The advantage to the government of such a course is manifest. Claims, instead of being paid on partial and *ex parte* testimony, would be subjected to thorough examination by a court and jury, and the interests of the government would be protected by its attorneys.

The highest test of the credibility of a witness consists in cross-examination by opposing counsel in the presence of the tribunal which is to weigh the evidence.

Experience has shown that, as a rule, no claim subjected to the scrutiny of a court in the vicinity where it arises is likely to be sustained if it is unfounded in fact, while, on the contrary, such claims are often carried through the Department without attracting the attention of those who either know them to be false or have the means of proving them to be so, and not until they are made public, after payment, is the evidence of their fraudulent character produced. It has happened that claims have been passed by the accounting officers, which were subsequently ascertained to be fraudulent and fictitious, and the government has felt called upon to proceed by civil action to recover the money, and to institute criminal prosecutions against parties engaged in the fraud.

In England, by an act passed in 1860, to amend the petition of right against the government, it is provided that, so far as applicable, the course of procedure in the trial of suits between subject and subject should be extended thereto.

Trial in the vicinage is no less important to the government than to the honest claimant. Requiring a citizen from a distant part of the Union to come to Washington and bring his proofs with him to try his claim against the government, often operates oppressively on him, and is without corresponding benefit to the government. It is difficult to perceive why such a case should not be tried in the vicinity where it arises, and where, as has been before said, if tried with the publicity attending a jury trial, with the witnesses present to undergo cross-examination, the establishment of false and fraudulent claims would certainly be rendered more difficult. The government would be placed at no disadvantage by the remoteness of the place of trial from the departments where the public records are kept, for the statute already makes certified copies of such records competent evidence, and they could as well be sent to distant parts of the country as to the court sitting in Washington City. In rare and exceptional cases, the production of original records may be required, but these could be sent in charge of a proper custodian.

REPORTS OF BUREAU OFFICERS.

The reports of the heads of bureaus are herewith transmitted, and referred to as containing statements and information of the business of the Department more in detail than could properly be embodied in this report. The Secretary gratefully acknowledges his indebtedness to the officers of the Department generally for the zeal and fidelity with which they have discharged their duties.

B. H. BRISTOW,
Secretary of the Treasury.

To the Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

COMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year 1875.

CUSTOMS.	
Quarter ended September 30, 1874.....	\$46,651,200 10
Quarter ended December 31, 1874.....	32,187,938 95
Quarter ended March 31, 1875.....	41,910,687 53
Quarter ended June 30, 1875.....	36,418,615 77
SALES OF PUBLIC LANDS.	
Quarter ended September 30, 1874.....	391,465 88
Quarter ended December 31, 1874.....	413,524 02
Quarter ended March 31, 1875.....	272,434 94
Quarter ended June 30, 1875.....	330,407 33
INTERNAL REVENUE.	
Quarter ended September 30, 1874.....	86,314,615 33
Quarter ended December 31, 1874.....	27,242,051 62
Quarter ended March 31, 1875.....	28,739,763 25
Quarter ended June 30, 1875.....	27,705,063 38
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.	
Quarter ended September 30, 1874.....	3,596,148 23
Quarter ended December 31, 1874.....	21,639 04
Quarter ended March 31, 1875.....	3,623,614 09
Quarter ended June 30, 1875.....	98,977 90
RE-PAYMENT OF INTEREST BY PACIFIC RAILWAY COMPANIES.	
Quarter ended September 30, 1874.....	217,941 97
Quarter ended December 31, 1874.....	131,459 77
Quarter ended March 31, 1875.....	341,909 92
Quarter ended June 30, 1875.....	190,563 25
CUSTOMS FINES, PENALTIES, AND FORFEITURES.	
Quarter ended September 30, 1874.....	30,540 31
Quarter ended December 31, 1874.....	45,293 55
Quarter ended March 31, 1875.....	50,096 61
Quarter ended June 30, 1875.....	102,937 76
FEES—CONSULAR, LETTERS-PATENT, AND LAND.	
Quarter ended September 30, 1874.....	451,257 11
Quarter ended December 31, 1874.....	409,699 97
Quarter ended March 31, 1875.....	433,779 41
Quarter ended June 30, 1875.....	524,148 00
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.	
Quarter ended September 30, 1874.....	522,546 77
Quarter ended December 31, 1874.....	417,140 85
Quarter ended March 31, 1875.....	226,603 45
Quarter ended June 30, 1875.....	112,402 80
PREMIUM ON SALES OF COIN.	
Quarter ended September 30, 1874.....	1,433,237 72
Quarter ended December 31, 1874.....	816,926 22
Quarter ended March 31, 1875.....	290,119 12
Quarter ended June 30, 1875.....	1,418,994 63
MISCELLANEOUS SOURCES.	
Quarter ended September 30, 1874.....	1,253,332 57
Quarter ended December 31, 1874.....	870,338 13
Quarter ended March 31, 1875.....	709,751 44
Quarter ended June 30, 1875.....	1,110,300 71
Total net receipts.....	
Balance in Treasury June 30, 1874.....	
Total.....	

RY OF THE TREASURY.

(by warrants) during the fiscal year ended
1875.

.....	\$5,084,812 47
.....	6,948,217 74
.....	3,713,184 87
.....	247,194 53
.....	365,220 20
.....	611,878 89
.....	212,392 02
.....	164,922 01
.....	<hr/>
.....	\$17,346 929 53

ICOURSE.

.....	319,379 68
.....	462,861 43
.....	156,516 98
.....	35,099 21
.....	1,806 56
.....	20,363 06
.....	14,021 51
.....	2,093 25
.....	32 225 09
.....	6,172 66
fish possessions.	39,965 00
.....	84,374 70
.....	1,929,819 00
.....	87,547 17
.....	<hr/>
.....	3,195,237 23

OTS.

.....	1,244,618 40
.....	145,780 23
.....	760,635 44
.....	1,776,841 52
.....	1,165,196 72
.....	1,863,657 85
.....	809 04
.....	897,985 25
.....	82,107 81
.....	903,113 32
.....	8,055,054 26
ary Department	442,169 78
Treasury Dept	382,229 21
.....	7,022,521 20
.....	1,629,322 02
.....	9,810 93
.....	82,087 74
.....	404,390 60
.....	67,124 12
.....	4,289,442 71
.....	30,095 00
.....	627,649 97
.....	169,228 77
.....	32,246 73
.....	31,847 05
.....	850,000 00
.....	6,562,216 30
ly.....	880,619 34
.....	552,397 97
.....	150,255 51
.....	330,976 27
.....	120,615 20
.....	25,159 57
.....	809,176 43
.....	89,800 00
.....	220,000 00
.....	1,049,059 54
.....	77,000 00
.....	215,107 00
.....	229,308 33
.....	208,006 62
.....	15,000 00
.....	1,253,127 13
.....	35,036 55
.....	94,436 52
.....	23,569 40
.....	14,791 13
.....	157,213 59
.....	41,322 50
.....	8,474 01
.....	36,936 72
.....	51,800 00

TABLE B.—Statement of the net disbursements, (by warrants,) &c.—Continued.

MISCELLANEOUS—Continued.

Re-issuing of national currency.....	\$64,244 76	
Postage.....	1,029,165 13	
Expenses of District of Columbia.....	339,393 96	
Interest on 3.65 bonds of District of Columbia.....	154,554 64	
Payment of indebtedness of District of Columbia.....	1,300,000 00	
Expenses of Bureau of Engraving and Printing.....	1,581,669 41	
Purchase and management of Louisville and Portland Canal.....	107,794 31	
Vaults, safes, and locks for public buildings.....	103,487 95	
Smithsonian Institution.....	69,050 88	
Indemnity for swamp-lands.....	43,386 94	
International exhibition.....	26,300 00	
Indemnity to Dempsey & O'Toole.....	29,433 89	
Distribution of seeds, (grasshopper ravages).....	30,000 00	
Agricultural reports.....	46,700 00	
Miscellaneous items.....	215,892 49	
Total miscellaneous.....		\$50,528,536 22

INTERIOR DEPARTMENT.

Indians.....	8,384,656 82	
Pensions.....	29,456,216 22	
Total Interior Department.....		37,840,873 04

MILITARY ESTABLISHMENT.

Pay Department.....	10,944,666 31	
Commissary Department.....	2,851,334 74	
Quartermaster's Department.....	13,253,571 74	
Ordnance Department.....	1,758,965 26	
Medical Department.....	344,887 94	
Military Academy.....	99,401 79	
Expenses of recruiting.....	50,259 88	
Contingencies.....	35,557 59	
Signal Service.....	422,641 58	
Refugees, Freedmen and Abandoned Lands.....	34,317 36	
Bounties to soldiers.....	291,480 00	
Re-imbursing States for raising volunteers.....	139,958 32	
Claims of loyal citizens for supplies.....	1,265,170 40	
Payments under relief acts.....	377,831 46	
Fort and fortifications.....	1,128,980 31	
Improvements of rivers and harbors.....	6,380,811 18	
Re-imbursing Kentucky for expenses in suppressing the rebellion.....	35,490 65	
Suppressing Indian hostilities in Montana and Dakota Territories.....	82,980 30	
Payment of stoppages due National Asylum for Disabled Volunteer Soldiers.....	911,505 12	
Washington and Oregon volunteers in 1855 and 1856.....	8,574 00	
Horses and other property lost in service.....	83,720 68	
Support of Soldiers' Home.....	154,604 01	
Miscellaneous.....	457,935 36	
Total Military Establishment.....		41,120,645 98

NAVAL ESTABLISHMENT.

Pay and contingent of the Navy.....	6,542,521 61	
Marine Corps.....	1,176,325 43	
Navigation.....	281,383 52	
Ordnance.....	508,744 91	
Provisions and Clothing.....	1,736,770 63	
Medicine and Surgery.....	133,175 52	
Equipment and Recruiting.....	1,175,252 09	
Construction and Repairs.....	4,339,412 00	
Steam-Engineering.....	1,812,043 55	
Yards and Docks.....	2,519,755 20	
Payments under relief acts.....	140,278 97	
Observation of the transit of Venus.....	70,964 43	
Prize-money to captors.....	842,582 22	
Miscellaneous.....	218,416 19	
Total Naval Establishment.....		21,497,626 27

INTEREST ON THE PUBLIC DEBT..... 103,093,544 57

Total net ordinary disbursements..... 274,623,392 84
Redemption of the public debt..... 19,405,936 48

Total net disbursements..... 294,029,329 32
Balance in Treasury June 30, 1875..... 144,702,416 41

Total..... 438,731,745 73

TABLE D.—Statement of the net receipts and disbursements, &c.—Continued.

DISBURSEMENTS--Continued.

Indians	\$2,660,474 38	
Pensions	8,845,937 64	
Military establishment	11,391,476 26	
Naval establishment	7,959,037 99	
Interest on public debt	34,517,554 81	
		<u>\$65,374,471 08</u>
Total net ordinary disbursements		84,047,543 76
Redemption of the public debt		6,832,899 86
Balance in the Treasury September 30, 1875		134,972,018 13
Total		<u>225,852,561 55</u>

TABLE E.—Statement of the redemption and issue of loans and Treasury-notes (by warrants) for the quarter ended September 30, 1875.

[illegible]

TABLE F.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1875, inclusive.

Year.	Amount.
.....	\$75,463,476 58
.....	77,227,924 66
.....	80,352,634 64
.....	78,427,404 77
.....	80,747,587 38
.....	83,762,172 07
.....	82,064,479 33
.....	79,228,329 12
.....	78,402,669 77
.....	62,976,294 35
.....	63,038,050 80
.....	60,712,632 25
.....	77,054,626 30
.....	86,427,190 88
.....	62,312,150 50
.....	75,723,270 66
.....	69,218,398 64
.....	65,196,317 97
.....	57,023,192 09
.....	53,173,217 52
.....	42,005,587 76
.....	45,209,737 90
.....	55,062,827 57
.....	61,427,846 24
.....	99,833,600 15
.....	127,334,933 74
.....	123,491,983 16
.....	103,466,633 43
.....	95,529,643 28
.....	91,015,566 15
.....	89,967,427 66
.....	93,546,676 92
.....	90,875,877 28
.....	90,269,777 77
.....	83,782,433 71
.....	81,054,039 29
.....	73,987,357 20
.....	67,473,043 87
.....	52,421,413 67
.....	42,565,406 50
.....	39,123,191 66
.....	24,322,235 16
.....	7,001,698 26
.....	4,760,024 03
.....	37,513 05
.....	336,957 83
.....	3,308,124 07
.....	10,434,221 14
.....	3,573,343 22
.....	5,250,875 54
.....	13,594,480 73
.....	20,601,226 28
.....	32,742,922 00
.....	23,461,652 50
.....	15,925,303 01
.....	15,550,202 97
.....	38,826,534 77
.....	47,044,862 23
.....	63,061,858 69
.....	63,452,773 55
.....	68,304,796 02
.....	66,189,341 71
.....	59,803,117 70
.....	42,242,222 42
.....	35,526,956 56
.....	31,972,537 90
.....	28,699,831 85
.....	44,911,881 03
.....	58,496,637 88
.....	64,842,287 66
.....	90,520,873 72
.....	584,176,412 13
.....	1,119,772,138 63
.....	1,615,784,370 57
.....	2,680,647,069 74
.....	2,773,236,173 69
.....	2,678,196,103 87
.....	2,611,687,851 19
.....	2,582,452,213 94

TABLE F.—*Statement of outstanding principal of the public debt, &c.*—Continued.

Year.	Amount.
1870	\$2,480,672,427 81
1871	2,353,211,332 32
1872	2,253,251,328 78
1873	*2,234,482,993 20
1874	*2,251,690,468 43
1875	*2,232,284,531 95

* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, amounting to \$31,730,000, in 1873; \$58,760,000 in 1874, and \$58,415,000 in 1875, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash-balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$973,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,444 51	4,255,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,567,927 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45		83,540 60	399,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,892 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,822 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	2,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,442 68	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,992,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	1,991,226 06	109,761 08
1818	14,929,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,529,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,845 28	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,257,660 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27		3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00		1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	285,895 92
1844	39,126,284 74	26,183,570 94	1,777 34		2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12		2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00		2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00		3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82			1,688,959 55	685,379 13
1850	32,827,082 69	39,668,686 42			1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,875,905 05			3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87			1,778,557 71	1,088,530 25
1861	32,979,530 78	39,582,125 64			870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 62		1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,643 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,316,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00.

* For the half-year from Jan

30, 1875, by calendar years to 1843, and by fiscal years (ending June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury-notes.	Gross receipts.	Unavailable.
1791		\$4,409,951 19			\$361,391 34	4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,102,498 45	8,772,458 76	
1793	38,500 00	4,652,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	7,546,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,848,749 10			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	
1802	30,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,559,931 07				15,559,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,837,900 00	22,639,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		47,678,985 66	63,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,833,592 33	
1818	525,000 00	21,585,171 04	412 62		8,353 00	21,593,936 66	
1819	675,000 00	24,603,374 37			2,291 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00	14,573,379 72			5,000,324 00	19,573,703 72	
1822	297,500 00	20,232,427 94				20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,381,212 79			5,000,000 00	24,381,212 79	
1825	367,500 00	21,840,858 02			5,000,000 00	26,840,858 02	
1826	402,500 00	25,260,434 21				25,260,434 21	
1827	420,000 00	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 23				24,763,629 23	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,791,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 67	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 86	39,019,382 60	
1839		31,482,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 38	30,519,477 65	
1842		19,976,197 25			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,708 36	20,782,410 45	
1844		29,320,707 78		666 60	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,256,700 00	56,992,479 21	
1849		30,721,077 50		487,065 48	28,588,750 00	59,796,892 98	
1850		43,592,828 88		10,550 00	4,045,950 00	47,649,388 88	
1851		52,555,039 33		4,264 92	203,400 00	52,762,704 25	
1852		49,846,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	16,350 00	61,603,404 18	103,301 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,350,574 68			800 00	65,351,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,357 72	28,287,500 00	81,773,965 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 13	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,652 52	6,001 01
1864		243,412,971 20		21,174,101 01	1,128,873,945 36	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

May 1, 1843, to June 30, 1843.

TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to June

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632,804 03	.....	\$27,000 00	\$175,213 88	\$1,083,971 61
1792	1,100,702 09	.....	13,648 25	109,243 15	4,672,664 38
1793	1,130,249 08	.....	27,282 83	80,087 81	511,451 01
1794	2,639,097 59	.....	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	\$61,408 97	23,475 68	68,673 22	1,378,920 66
1796	1,260,263 84	410,562 03	113,563 98	100,843 71	801,847 58
1797	1,039,402 46	274,784 04	62,396 58	92,256 97	1,259,422 62
1798	2,009,522 30	382,631 89	16,470 09	104,845 33	1,139,524 94
1799	2,466,946 98	1,381,347 76	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	2,558,081 84	31 22	64,130 73	1,337,613 22
1801	1,672,944 08	3,448,716 03	9,000 00	73,533 37	1,114,768 45
1802	1,179,148 25	2,111,424 00	94,000 00	85,440 39	1,462,929 40
1803	822,055 85	915,561 87	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,215,230 53	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,189,832 75	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,597,500 00	234,200 00	81,875 53	2,890,137 01
1807	1,288,685 91	1,649,641 44	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,722,064 47	213,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	1,884,067 80	337,503 84	87,833 54	1,215,803 79
1810	2,294,323 94	2,427,758 80	177,625 00	83,744 16	1,101,144 98
1811	2,032,828 19	1,654,244 20	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	1,965,566 39	277,845 00	91,402 10	1,683,088 21
1813	19,652,013 02	3,959,365 15	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	6,446,600 10	167,394 86	90,164 36	2,208,029 70
1815	14,794,294 22	7,311,290 60	530,750 00	69,656 06	2,898,870 47
1816	16,012,096 80	8,660,000 25	274,512 16	188,804 15	2,989,741 17
1817	8,004,236 53	3,908,272 30	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	3,314,598 49	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	2,953,695 00	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	3,847,640 42	315,750 01	3,208,376 31	2,592,021 94
1821	4,461,291 78	4,387,990 00	477,005 44	242,817 25	2,223,121 54
1822	3,111,981 48	3,319,243 06	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,224,458 98	380,781 82	1,780,588 52	2,082,093 99
1824	3,340,939 85	2,503,765 83	429,987 90	1,499,326 59	7,155,308 81
1825	3,659,914 18	2,904,581 56	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	3,049,083 86	743,447 83	1,556,593 83	2,600,177 79
1827	3,946,977 88	4,218,902 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	4,263,877 45	705,084 24	850,573 57	3,676,052 64
1829	4,724,291 07	3,918,786 44	576,344 74	949,594 47	3,082,234 65
1830	4,767,128 88	3,308,745 47	622,262 47	1,363,297 31	3,237,416 04
1831	4,841,835 55	3,239,428 63	930,738 04	1,170,665 14	3,064,646 10
1832	5,446,034 88	3,856,183 07	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,956,370 29	1,802,980 93	4,589,152 40	5,716,245 93
1834	5,696,189 38	3,901,358 75	1,003,953 20	3,364,285 30	4,404,728 95
1835	5,759,156 89	3,956,260 42	1,706,444 48	1,954,711 32	4,229,698 53
1836	11,747,345 25	3,864,939 06	5,037,022 88	2,822,797 96	5,393,279 72
1837	13,682,730 80	5,807,718 23	4,348,036 19	2,672,162 45	9,893,370 27
1838	12,897,224 16	6,646,914 53	5,504,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	6,131,580 53	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,182,294 25	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,801,610 24	6,113,896 89	2,514,837 12	2,388,434 51	6,490,881 45
1842	6,610,438 02	6,001,076 97	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	8,397,242 95	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	3,727,711 53	1,256,532 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,498,199 11	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,297,177 89	1,027,693 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	6,455,013 92	1,430,411 30	1,744,883 63	6,885,608 35
1848	27,688,334 21	7,900,635 76	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,408,476 02	1,374,161 55	1,328,867 64	12,885,334 24
1850	9,687,024 58	9,786,705 92	1,663,591 47	1,866,886 02	16,043,763 36
1851	12,161,965 11	7,904,724 66	2,829,801 77	2,293,377 22	17,888,992 18
1852	8,521,506 19	8,880,581 38	3,043,576 04	2,401,858 78	17,504,171 45
1853	9,910,498 49	8,918,842 10	3,880,494 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	11,067,789 53	1,550,339 55	1,232,665 00	26,672,144 68
1855	14,648,074 07	10,790,096 32	2,772,990 78	1,477,612 33	24,090,425 43
1856	16,963,160 51	13,327,095 11	2,644,263 97	1,296,229 65	31,794,038 87
1857	19,159,150 87	14,074,834 64	4,354,418 87	1,310,380 58	28,565,498 77
1858	25,679,121 63	12,651,694 61	4,978,266 18	1,219,768 30	26,400,016 42
1859	23,154,720 53	14,053,264 64	3,490,534 53	1,222,222 71	23,797,544 40
1860	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59
1863	603,314,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,382 37
1864	690,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

* For the half-year from Janu

30, 1875, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 72	\$973,905 75
1792	5,896,258 47		2,373,611 24	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	828,995 42
1797	2,836,110 52		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90		4,411,930 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,824 24		3,949,462 36	3,306,697 07	11,258,923 67	4,825,811 60
1804	4,452,858 91		4,185,048 74	3,977,206 07	12,615,113 72	4,037,015 26
1805	6,357,234 62		2,657,114 22	4,583,960 63	13,592,309 47	3,999,388 99
1806	6,020,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,933,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 24		3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,992,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92		3,599,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,626 38		4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 52		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,609 92		4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,802,673 78		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57		5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	10,723,479 07		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51		5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94		4,366,757 40	7,728,587 38	23,585,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,388 77		772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28		57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04				30,868,164 04	46,708,436 00
1837	37,243,214 24			21,822 91	37,265,037 15	37,327,252 69
1838	33,849,718 08		14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	36,496,948 73		399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11		174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29		284,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,336 59		773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,508 60		523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59		842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,801,569 37		1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,833,542 61	82,865 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09		3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96	47,777,672 13
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,202,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07		2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71		3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,679 14		53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

ary 1, 1843, to June 30, 1843.

TABLE H.—Statement of the expenditures of the United

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$16,347,621 34	\$42,989,323 10
1866	283,154,676 06	43,225,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
1867	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 82	644,323,323 85
1868	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1869	123,246,648 62	25,775,502 72	4,100,682 32	23,782,326 78	53,009,867 67
1870	78,501,990 61	20,000,757 97	7,012,923 06	25,476,621 78	56,474,061 53
1871	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1872	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1873	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1874	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1875	42,313,927 22	30,932,587 42	6,692,422 09	29,032,414 66	†85,141,593 61
1875	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
	4,127,818,683 14	932,857,617 84	160,134,123 38	371,984,511 70	1,209,162,018 63

* Outstanding

† In this amount is included \$15,500,000,

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The out-
in the Treasury June 30, 1875, by this statement, is \$172,804,061.32, from which should be deducted
\$144 702,416.41.

States from March 4, 1789, to June 30, 1875—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 19	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 05	*4,484,555 03
1867	5,157,253,116 67	7,611,003 56	502,632,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1868	202,947,733 87	10,813,349 38	143,781,591 91	735,536,980 11	1,093,079,655 27	198,076,537 09
1869	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,082 87
1870	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1871	164,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1872	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1873	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1874	180,482,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1875	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
	6,801,956,954 69	65,572,794 67	1,604,726,240 04	6,325,583,753 34	14,797,839,742 74	.....

warrants.
expended under Geneva award.

standing warrants are then added, and the statement is by warrants *issued* from that date. The balance the amount deposited with the States, \$28,101,644.91, leaving the net available balance June 30, 1875 .

18 REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—Statement of the differences between the several accounts showing the outstanding principal of the public debt, with an explanation thereof, so far as the examination of the accounts has progressed.

The statement of receipts (Table G) shows the amount which has been covered into the Treasury, as derived from loans and Treasury notes, from the organization of the Government to and including June 30, 1874, to have been	\$2, 441, 763, 203 84
The statements of expenditures (Table H) shows the payments from the Treasury for the redemption and purchase of loans and Treasury notes for the same period to have been	6, 325, 553, 753 34
Showing the principal outstanding by these tables June 30, 1874	2, 116, 179, 450 50
The <i>actual</i> outstanding principal at that date, as shown by Tables F and O and by the debt-statement of July 1, 1874, was	2, 232, 284, 531 95
Showing	116, 105, 081 45

more outstanding and unpaid principal by the debt-statement and by Tables F and O than by the receipts and expenditures, Tables G and H.

This difference of \$116,105,081.45 is thus explained: The following stocks were issued in payment of various debts and claims, but in the transaction no money ever came into the Treasury. When the stock matured, it was paid out of the general funds then in the Treasury. This showed an expenditure where there had been no corresponding receipt, and, of course, a statement of the debt made from the receipts and expenditures on account of loans and Treasury notes would not be correct, unless these items were added to the receipt side of the account.

French farmers-general loan	\$153, 688 89
French loan of eighteen million livres	3, 267, 000 00
Spanish loan of 1781	174, 017 13
French loan of ten million livres	1, 815, 000 00
French loan of six million livres	1, 089, 000 00
Balance of supplies due France	24, 332 86
Dutch loan of 1782	2, 000, 000 00
Dutch loan of 1784	800, 000 00
Debt due foreign officers	186, 988 78
Dutch loan of 1787	400, 000 00
Dutch loan of 1788	400, 000 00
Interest due on the foreign debt	1, 771, 496 90
Domestic debt of the Revolution, <i>estimated</i>	63, 918, 475 44

The above are the details (so far as the progress of the examination has developed them) of the item in the finance report of 1871, (page 20,) "Revolutionary debt, *estimated*, \$76,000,000."

Mississippi-purchase stock	4, 282, 151 12
Louisiana-purchase stock	11, 250, 000 00
Washington and Georgetown debt assumed by the United States	1, 500, 000 00
United States Bank subscription stock	7, 000, 000 00
Six per cent. Navy stock	711, 700 00
Texas-purchase stock	5, 000, 000 00
Mexican indemnity stock	303, 573 92
Bounty-land scrip	233, 075 00
Tompkins fraud in loan of 1793	1, 000 00

The following amounts represent the discounts suffered in placing the loans named. Only the money actually received was covered into the Treasury. The difference between this and the face-value of the stock issued was the discount. To make the receipts and expenditures on the loan-accounts correct, these discounts should be credited to the loans as receipts and charged to a discount account.

Loan of 1796	10, 000 00
Loan of February, 1813	2, 102, 377 43
Loan of August, 1813	998, 581 95
Ten-million loan of 1814	1, 983, 895 25
Six-million loan of 1814	1, 076, 826 97
Undesignated stock of 1814	93, 868 95
Loan of March, 1815	588, 820 93
Loan of February, 1861	2, 019, 776 10
Unenumerated items, consisting of premiums and discount, interest, commissions, brokerage, &c., the full details of which can only be given when the examination of the accounts of the domestic debt of the Revolution is completed	942, 433 83
Total	116, 105, 081 45

TABLE K.—Statement showing the condition of the sinking-fund from the institution in May, 1869, to and including June 30, 1875.

CR.

THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.

Dr.		June 30, 1869		June 30, 1869					
		To balance from last year	To balance from last year	By amount of principal purchased	By amount of principal purchased				
July 1, 1868	To 1 of 1 per cent. on the principal of the public debt, which from April 1 to June 30, 1868, being amount of principal of during fiscal year 1868 on this	\$4,529,219 63							\$7,961,437 30
June 30, 1869		190,590 00							136,292 56
		672,040 93							
		7,307,829 86							7,387,829 86
July 1, 1869	al of the public debt on	25,684,562 14							672,020 23
June 30, 1870	unt of redemption in 1869	221,460 00							25,813,143 57
	unt of principal of public year 1870 on this account	1,254,897 00							351,003 54
		27,660,879 14							744,711 80
July 1, 1870	To balance from last year	744,711 80							27,660,879 14
June 30, 1871	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.61	24,606,724 98							28,094,017 73
	To interest on redemption of 1869, \$2,691,000	521,460 00							307,762 53
	To interest on redemption of 1870, \$28,151,900	1,689,114 00							257,474 92
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.	1,557,264 50							
		29,319,274 58							29,319,274 58
July 1, 1871	To balance from last year	257,474 32							32,242,645 22
June 30, 1872	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,253,211,332.33	22,532,113 32							430,909 36
	To interest on redemption of 1869 \$2,691,000	521,460 00							
	To interest on redemption of 1870, \$28,151,900	1,689,114 00							
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1872 on this account.	1,796,175 00							
		2,059,325 30							
		2,883,891 46							32,679,553 60
		32,679,553 60							

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1875.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864.....	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864.....	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865.....	465,000 00	74,969 00	539,969 00	387,506 28	4,650 00	2,683 54	1,966 46
Consols, 1865.....	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867.....	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868.....	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total.....	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050 00	493,479 42	4,035,529 42	3,293,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864.....	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,040 99	4,269 01
Five-twenties of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 00	115,888 00
Five-twenties of 1865.....	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865.....	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867.....	5,862,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868.....	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total.....	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864.....	29,500 00	2,277 20	31,777 20	24,590 88	1,240 00	388 35	851 65
Five-twenties of June, 1864.....	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865.....	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865.....	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867.....	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868.....	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total.....	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

TABLE L.—Statement showing the purchases of bonds on account of the sinking-fund during each fiscal year from its institution, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1872.							
Five-twenties of 1862.....	\$6, 417, 850 00	\$764, 055 21	\$7, 181, 905 21	\$6, 345, 391 98	\$127, 849 00	\$75, 179 43	\$352, 669 57
Five-twenties of March, 1864.....	127, 100 00	14, 959 03	142, 059 03	126, 123 46	8, 894 00	1, 338 70	7, 555 30
Five-twenties of June, 1864.....	3, 604, 650 00	438, 656 16	4, 043, 306 16	3, 573, 223 63	246, 001 50	57, 449 80	188, 551 70
Five-twenties of 1865.....	3, 635, 200 00	436, 838 70	4, 072, 038 70	3, 594, 747 85	246, 562 00	37, 817 37	202, 744 63
Consols, 1865.....	11, 788, 900 00	1, 436, 989 46	13, 225, 889 46	11, 660, 785 89	707, 334 00	149, 248 21	558, 085 79
Consols, 1867.....	6, 958, 900 00	833, 600 15	7, 792, 500 15	6, 863, 777 39	417, 534 00	108, 487 92	309, 046 08
Consols, 1868.....	85, 850 00	9, 951 63	95, 801 63	84, 595 02	5, 151 00	1, 386 95	3, 764 05
Total.....	32, 618, 450 00	3, 935, 050 34	36, 553, 500 34	32, 248, 645 22	2, 059, 325 50	430, 908 38	1, 628, 417 12
JUNE 30, 1873.							
Five-twenties of 1862.....	7, 137, 100 00	925, 783 87	8, 062, 883 87	7, 089, 542 58	431, 450 50	101, 960 57	329, 489 93
Five-twenties of March, 1864.....	50 000 00	7, 372 50	57, 372 50	49, 780 91	3, 500 00	813 70	2, 686 30
Five-twenties of June, 1864.....	3, 741, 150 00	470, 684 37	4, 221, 834 37	3, 715, 211 22	223, 270 50	42, 216 46	181, 054 04
Five-twenties of 1865.....	1, 959, 850 00	250, 635 93	2, 210, 485 93	1, 943, 488 93	120, 266 50	23, 744 47	96, 522 03
Consols, 1865.....	10, 768, 250 00	1, 371, 187 17	12, 139, 437 17	10, 668, 617 09	646, 095 00	145, 069 34	501, 025 66
Consols, 1867.....	4, 402, 100 00	553, 610 89	4, 955, 710 89	4, 373, 781 76	264, 126 00	69, 632 51	194, 493 49
Consols, 1868.....	619, 550 00	81, 983 44	701, 533 44	617, 140 34	37, 173 00	8, 948 40	28, 224 60
Total.....	28, 678, 000 00	3, 671, 258 17	32, 349, 258 17	28, 457, 562 83	1, 725, 881 50	392, 385 45	1, 333, 496 05
JUNE 30, 1874.							
Five-twenties of 1862.....	1, 421, 700 00	161, 219 79	1, 582, 919 79	1, 415, 391 05	99, 519 00	31, 743 95	67, 775 05
Five-twenties of June, 1864.....	2, 020, 550 00	218, 457 39	2, 239, 007 39	2, 012, 051 32	141, 438 50	48, 013 46	93, 425 04
Five-twenties of 1865.....	1, 247, 250 00	135, 577 95	1, 382, 827 95	1, 241, 571 69	87, 307 50	29, 348 19	57, 959 31
Consols, 1865.....	3, 393, 650 00	360, 964 62	3, 754, 614 62	3, 374, 934 42	203, 619 00	46, 489 33	157, 129 67
Consols, 1867.....	4, 051, 000 00	432, 348 18	4, 483, 348 18	4, 029, 975 86	243, 060 00	55, 976 97	187, 083 03
Consols, 1868.....	802, 300 00	86, 505 62	888, 805 62	798, 926 40	48, 138 00	11, 014 38	37, 123 62
Total.....	12, 936, 450 00	1, 395, 073 55	14, 331, 523 55	12, 872, 850 74	823, 082 00	222, 586 28	600, 495 72
JUNE 30, 1875.							
Five-twenties of 1862.....	*25, 170, 400 00	.....	.....	25, 170, 400 00	541, 973 50	353, 061 56	188, 911 94
Grand total.....	166, 182, 450 00	16, 665, 917 61	157, 677, 967 61	160, 598, 057 39	8, 159, 014 00	2, 254, 120 30	5, 904, 893 70

* These bonds were redeemed on the call of March 11, 1875, made in pursuance of section 11 of the act of March 3, 1875.

principal of the public debt, &c.—Continued.

When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
20 years January 1, 1868	6 per cent ..	Par	\$23,000,000 00	\$23,207,000 00	\$1,250 00
Indefinite .. July 1, 1849 ...	6 per cent ..	Par	Indefinite ...	.....	3,400 00
14 years January 1, 1865	5 per cent ..	Par	10,000,000 00	5,000,000 00	172,000 00
1 year 60 days' notice	5 and 5/8 per cent.	Par ..	20,000,000 00	20,000,000 00	1,500 00
15 years January 1, 1873	5 per cent ..	Par	20,000,000 00	20,000,000 00	277,000 00

LOAN OF 1860.

The act of
\$91,000,000,
ret at not 6;
than ten nor more than twenty years.

LOAN OF FEBRUARY, 1861, (1861a.)

The act of February 8, 1861, (12 Statutes, 129.) authorized a loan of
\$25,000,000, with interest at not exceeding 6 per centum per annum, re-
imbursable in not less than ten nor more than twenty years from the
date of the act.

TREASURY NOTES OF 1861.

OREGON WAR DEBT.

ated \$2,800,000 for
ries of Washington
in the years 1855
payment of three
th interest at 6 per

centum per annum.

LOAN OF JULY AND AUGUST, 1861, (1861a.)

The act of \$91,000,000, ret at not 6; than ten nor more than twenty years.	10 years	January 1, 1871	5 per cent ...	Par	21,000,000 ■	7,022,000 00	10,000 00
	10 or 20 yrs	Jan. 1, 1861	6 per cent .	Par	25,000,000 00	18,415,000 00	18,415,000 00
	2 years ... 60 days ...	2 years after } date. } 60 days after } date. }	6 per cent..	Par	{ 22,468,100 00 { 12,896,350 00	{ 35,364,450 00 {	2,150 00
	20 years	July 1, 1861	6 per cent ...	Par ...	2,800,000 00	1,090,850 00	945,000 00
The act of July and August, 1861, (1861a.)	20 years	July 1, 1861	6 per cent..	Par ...	250,000,000 00	{ 50,000,000 00 { 139,321,250 00	{ 189,321,250 00 {

TABLE M.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of term.	When redem- table.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
OLD DEMAND-NOTES.							
Issue of mination demand Boston issue of assist- at Cin- to the places where these notes were made payable. The act of February mand-notes a , increased the amount of de-	.....	On demand	None	Par	\$50,000,000 00	\$50,000,000 00	\$70,107 50
SEVEN-THIRTIES OF 1861.							
The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of \$250,000,000, part of which was to be in Treasury notes, with interest at 7 3-10 per centum per annum, payable three years after date.	3 years	August 19 and October 1, 1864.	7 3-10 per ct.	Par	140,094,750 00	140,094,750 00	17,100 00
FIVE-TWENTIES OF 1862.							
The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of \$500,000,000, for the purpose of funding the Treasury notes and float- ing debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (13 Statutes, 13,) authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (13 Statutes, 425,) authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.	5 or 20 years	May 1, 1867	6 per cent	Par	515,000,000 00	514,771,600 00	65,258,300 00
LEGAL-TENDER NOTES.							
The act of Febru- ary 25, 1862, (12 Statutes, 345,) au- thorized the issue of legal-tender notes, payable to bearer, at the op- tion of the Treasury Secretary, of such denomi- nation, not less than one dollar, and might deem it authorized by the act of July 17, 1861, (12 Statutes, 259,) the issue of \$150,000,000 United States Treasury notes, of such denomi- nation as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than	.....	On demand	None	Par	450,000,000 00	915,420,031 00	375,771,580 00

TABLE M.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1863.							
709.) authorized a loan of interest at not exceeding 8 per centum per annum, payable in coin. The act of 1863, (12 Statutes, 710.) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	17 years	July 1, 1881 ..	6 per cent. ...	Average premium of 4.13.	\$75,000,000 00	\$75,000,000 00	\$75,000,000 00
ONE-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710.) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	1 year	1 year after date.	5 per cent. ...	Par	400,000,000 00	44,520,000 00	64,075 00
TWO-YEAR NOTES OF 1863.							
The act of March 3, 1863, (12 Statutes, 710.) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	2 years	2 years after date.	5 per cent. ...	Par	400,000,000 00	106,410,000 00	47,300 00
COIN-CERTIFICATES.							
The fifth section of the act of March 3, 1863, (12 Statutes, 711.) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$50, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 50 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.	.....	On demand ..	None	Par ...	Indefinite ---	502,776,400 00	21,796,300 00
COMPOUND-INTEREST NOTES.							
The act of March 3, 1863, (12 Statutes, 709.) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three	3 years	June 10, 1867, and May 15, 1868.	6 per cent. compound	Par ..	400,000,000 00	986,565,448 00	367,300 00

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see value. The of the issue of at less than \$10, reemable at any ding 7 3 10 per ade them a legal ed States notes; n of 5 per cent.	10 or 40 years	March 1, 1874.	5 per cent....	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,560,300 00
ed th issue of annum, redeem- ra from date, in	5 or 20 years.	Nov. 1, 1869....	6 per cent....	Par .....	.....	3,822,500 00	940,000 00
issued the issue of m per annum, redeem- ears from date in coin.							

TABLE M.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
T	FIVE-TWENTIES OF 1865.						
	5 or 20 years	Nov. 1, 1870	6 per cent.	Par	\$233,327,350 00	\$203,327,350 00	\$132,534,350 00
	5 or 20 years	July 1, 1870	6 per cent.	Par	332,902,950 00	332,902,950 00	202,663,100 00
T	CONSOLS OF 1865.						
	The act of \$400,000,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury	462.) authorized the issue of \$400,000,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury					
T	CONSOLS OF 1867.						
	The act of March 3, 1867, (13 Statutes, 462.) authorized the issue of \$500,000,000 of bonds or Treasury notes in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7 3-10 per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury						

TABLE M.—Statement of the outstanding principal of the public debt, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FUNDED LOAN OF 1881.	10 years ...	May 1, 1891 ...	5 per cent.	Par ...	\$500,000,000 00	\$412,306,450 00	\$412,306,450 00
	Indefinite	On demand	None	Par ...	No limit	137,675,000 ■	58,415,000 00
Total \$470,681,450 00							

increase the amount of 5 per cents to \$500,000 loan, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

CERTIFICATES OF DEPOSIT.

The act of June 8, 1872, (17 Statutes, 336,) authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000, which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

TABLE N.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies under the acts of July 1, 1862, (12 Statutes, 492,) and July 2, 1864, (13 Statutes, 359.)

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1863:								
Central Pacific.....	\$1,258,000 00		\$37,740 00	\$37,740 00				\$37,740 00
Kansas Pacific.....								
Union Pacific.....								
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	1,258,000 00		37,740 00	37,740 00				37,740 00
On January 1, 1866:								
Central Pacific.....	2,362,000 00	\$37,740 00	55,056 83	92,796 83				92,796 83
Kansas Pacific.....	640,000 00		6,417 53	6,417 53				6,417 53
Union Pacific.....								
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	3,002,000 00	37,740 00	61,474 36	99,214 36				99,214 36
On July 1, 1866:								
Central Pacific.....	3,002,000 00	92,796 83	83,169 03	175,965 86				175,965 86
Kansas Pacific.....	1,360,000 00	6,417 53	33,026 56	39,444 09				39,444 09
Union Pacific.....	1,680,000 00		19,917 09	19,917 09				19,917 09
Central Branch Union Pacific.....								
Western Pacific.....								
Sioux City and Pacific.....								
	6,042,000 00	99,214 36	136,112 68	235,327 04				235,327 04
On January 1, 1867:								
Central Pacific.....	3,962,000 00	175,965 86	111,837 51	287,803 37				287,803 37
Kansas Pacific.....	2,080,000 00	39,444 09	55,186 84	94,630 93				94,630 93
Union Pacific.....	4,320,000 00	19,917 09	97,755 65	117,672 74				117,672 74
Central Branch Union Pacific.....	640,000 00		10,099 74	10,099 74				10,099 74
Western Pacific.....								
Sioux City and Pacific.....								
	11,002,000 00	235,327 04	274,879 74	510,206 78				510,206 78

TABLE N. —Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transport troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On July 1, 1867:								
Central Pacific.....	\$4,602,000 00	\$287,803 37	\$136,534 50	\$424,337 87	\$22,849 07	\$401,488 80		\$401,488 80
Kansas Pacific.....	3,360,000 00	94,630 93	78,654 29	173,285 22	27,414 40	145,840 82		145,840 82
Union Pacific.....	5,520,000 00	117,672 74	147,826 87	265,499 61		265,499 61		265,499 61
Central Branch Union Pacific.....	960,000 00	10,099 74	22,408 75	32,508 49		32,508 49		32,508 49
Western Pacific.....	320,000 00		8,206 03	8,206 03		8,206 03		8,206 03
Sioux City and Pacific.....								
	14,762,000 00	510,206 78	393,630 44	903,837 22	50,293 47	853,543 75		853,543 75
On January 1, 1868:								
Central Pacific.....	6,074,000 00	424,337 87	145,613 83	569,951 70	29,899 07	540,052 63		540,052 63
Kansas Pacific.....	4,820,000 00	173,285 22	122,580 26	295,865 48	148,935 26	146,930 22		146,930 22
Union Pacific.....	8,160,000 00	265,499 61	210,562 28	476,061 89	249,191 98	226,869 91		226,869 91
Central Branch Union Pacific.....	1,220,000 00	32,508 49	30,325 50	62,833 99		62,833 99		62,833 99
Western Pacific.....	320,000 00	8,206 03	9,600 00	17,806 03		17,806 03		17,806 03
Sioux City and Pacific.....								
	20,714,000 00	903,837 22	518,681 87	1,422,519 09	428,026 31	994,492 78		994,492 78
On July 1, 1868:								
Central Pacific.....	7,020,000 00	569,951 70	185,641 16	755,592 86	36,949 07	718,643 79		718,643 79
Kansas Pacific.....	6,040,000 00	295,865 48	165,258 16	461,123 64	266,367 71	194,755 93		194,755 93
Union Pacific.....	12,957,000 00	476,061 89	288,593 86	764,655 75	524,853 03	243,802 72		243,802 72
Central Branch Union Pacific.....	1,600,000 00	62,833 99	46,974 27	109,808 26		109,808 26		109,808 26
Western Pacific.....	320,000 00	17,806 03	9,600 00	27,406 03		27,406 03		27,406 03
Sioux City and Pacific.....	1,112,000 00		19,603 76	19,603 76		19,603 76		19,603 76
	29,089,000 00	1,422,519 09	715,671 21	2,138,190 30	828,169 81	1,314,020 49		1,314,020 49
On January 1, 1869:								
Central Pacific.....	16,684,000 00	755,592 86	347,193 73	1,102,786 59	46,158 10	1,056,628 49		1,056,628 49
Kansas Pacific.....	6,303,000 00	461,123 64	184,599 45	645,723 09	368,406 97	277,316 12		277,316 12
Union Pacific.....	24,078,000 00	764,655 75	549,109 77	1,313,765 52	719,214 87	594,550 65		594,550 65
Central Branch Union Pacific.....	1,600,000 00	109,808 26	48,000 00	157,808 26		157,808 26		157,808 26
Western Pacific.....	320,000 00	27,406 03	9,600 00	37,006 03		37,006 03		37,006 03
Sioux City and Pacific.....	1,112,000 00	19,603 76	33,360 00	52,963 76	16 27	52,947 49		52,947 49
	50,097,000 00	2,138,190 30	1,171,862 95	3,310,053 25	1,133,796 21	2,176,257 04		2,176,257 04

On July 1, 1869:									
Central Pacific.....	92,780,000 00	1,104,768 59	610,439 59	1,710,216 18	72,666 99	1,646,549 19	.....	.....	1,646,549 19
Kansas Pacific.....	6,303,000 00	645,743 09	189,000 00	834,813 09	546,509 10	248,243 99	.....	.....	248,243 99
Union Pacific.....	25,992,000 00	1,313,705 52	768,104 37	2,081,869 89	906,446 11	1,175,423 78	.....	.....	1,175,423 78
Central Branch Union Pacific.....	1,600,000 00	157,808 26	48,000 00	205,808 26	3,490 79	202,317 47	.....	.....	202,317 47
Western Pacific.....	320,000 00	37,006 03	9,000 00	46,006 03	.....	46,006 03	.....	.....	46,006 03
Sioux City and Pacific.....	1,628,320 00	52,963 76	43,514 93	96,508 69	16 27	96,492 42	.....	.....	96,492 42
	58,638,320 00	3,310,053 25	1,674,768 89	4,984,822 14	1,529,189 26	3,455,632 88	.....	.....	3,455,632 88
On January 1, 1870:									
Central Pacific.....	25,881,000 00	1,719,216 18	772,522 08	2,491,744 26	116,765 86	2,374,978 40	.....	.....	2,374,978 40
Kansas Pacific.....	6,303,000 00	834,813 09	189,000 00	1,023,903 09	631,224 99	392,678 10	.....	.....	392,678 10
Union Pacific.....	27,075,000 00	2,081,869 89	800,830 96	2,891,729 85	1,107,427 54	1,784,302 31	.....	.....	1,784,302 31
Central Branch Union Pacific.....	1,600,000 00	205,808 26	48,000 00	253,808 26	5,301 92	248,506 34	.....	.....	248,506 34
Western Pacific.....	1,648,000 00	46,606 03	26,682 73	73,288 76	.....	73,288 76	.....	.....	73,288 76
Sioux City and Pacific.....	1,628,320 00	96,508 69	48,849 60	145,358 29	369 40	144,988 89	.....	.....	144,988 89
	64,135,320 00	4,984,822 14	1,895,010 37	6,879,832 51	1,861,089 71	5,018,742 80	.....	.....	5,018,742 80
On July 1, 1870:									
Central Pacific.....	25,881,000 00	2,491,744 26	770,023 58	3,261,767 84	164,054 17	3,097,713 67	155,730 40	.....	3,253,444 07
Kansas Pacific.....	6,303,000 00	1,023,903 09	189,000 00	1,212,993 09	684,359 12	528,633 97	28,717 58	.....	557,351 55
Union Pacific.....	27,075,000 00	2,891,729 85	821,641 20	3,713,371 05	1,289,576 87	2,423,794 18	67,707 69	.....	2,491,561 87
Central Branch Union Pacific.....	1,600,000 00	253,808 26	48,000 00	301,808 26	7,401 92	294,406 34	17,857 43	.....	312,263 77
Western Pacific.....	1,970,000 00	73,288 76	57,506 60	131,197 36	.....	131,197 36	4,274 71	.....	135,472 07
Sioux City and Pacific.....	1,628,320 00	145,358 29	48,849 60	194,207 89	396 08	193,811 81	5,154 20	.....	198,966 01
	64,457,320 00	6,879,832 51	1,935,512 98	8,815,345 49	2,145,788 16	6,669,557 33	279,502 01	.....	6,949,059 34
On January 1, 1871:									
Central Pacific.....	25,881,000 00	3,261,767 84	776,430 00	4,038,197 84	241,638 70	3,796,559 14	326,995 81	.....	4,123,554 95
Kansas Pacific.....	6,303,000 00	1,212,993 09	189,000 00	1,402,083 09	768,148 66	633,934 43	56,879 25	.....	690,813 68
Union Pacific.....	27,236,512 00	3,713,371 05	817,095 36	4,530,466 41	1,434,952 33	3,095,514 08	194,389 56	.....	3,289,903 64
Central Branch Union Pacific.....	1,600,000 00	301,808 26	48,000 00	349,808 26	7,491 92	342,406 34	35,410 83	.....	377,817 17
Western Pacific.....	1,970,000 00	131,197 36	59,100 00	190,297 36	8,221 25	182,016 11	10,598 09	.....	192,614 20
Sioux City and Pacific.....	1,628,320 00	194,207 89	48,849 60	243,057 49	396 08	242,661 41	15,762 43	.....	258,423 84
	64,618,832 00	8,815,345 49	1,938,564 96	10,753,910 45	460,818 94	8,293,091 51	640,035 97	.....	8,933,127 48
On July 1, 1871:									
Central Pacific.....	25,881,000 00	4,038,197 84	776,430 00	4,814,627 84	343,266 90	4,471,360 94	449,753 57	.....	4,921,114 51
Kansas Pacific.....	6,303,000 00	1,402,083 09	189,000 00	1,591,173 09	857,330 93	733,842 16	76,932 82	.....	810,774 98
Union Pacific.....	27,236,512 00	4,530,466 41	817,095 36	5,347,561 77	1,755,303 15	3,592,258 62	289,874 27	.....	3,882,132 89
Central Branch Union Pacific.....	1,600,000 00	349,808 26	48,000 00	397,808 26	9,276 92	388,531 34	46,725 32	.....	435,256 66
Western Pacific.....	1,970,000 00	190,297 36	59,100 00	249,397 36	8,281 25	241,116 11	16,376 52	.....	257,492 63
Sioux City and Pacific.....	1,628,320 00	243,057 49	48,849 60	291,907 09	401 88	291,505 21	23,515 13	.....	315,020 34
	64,618,832 00	10,753,910 45	1,938,564 96	12,692,473 41	2,973,861 03	9,718,614 38	903,177 63	.....	10,621,792 01

TABLE N.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by trans-shipment of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On January 1, 1872:								
Central Pacific.....	\$25,881,000 00	\$4,814,627 84	\$776,430 00	\$5,591,057 84	\$422,556 33	\$5,168,501 51	\$595,968 12	\$5,764,469 63
Kansas Pacific.....	6,303,000 00	1,591,173 09	189,090 00	1,780,263 09	927,829 30	852,433 79	100,272 17	952,705 96
Union Pacific.....	27,236,512 00	5,347,561 77	817,095 36	6,164,657 13	1,964,850 08	4,199,807 05	402,429 22	4,602,236 27
Central Branch Union Pacific.....	1,600,000 00	397,808 26	48,000 00	445,808 26	9,276 92	436,531 34	59,783 02	496,314 36
Western Pacific.....	1,970,000 00	249,397 36	59,100 00	308,497 36	9,350 25	299,147 11	24,078 92	323,226 03
Sioux City and Pacific.....	1,628,320 00	291,907 09	48,849 60	340,756 69	401 68	340,354 81	32,965 74	373,320 55
	64,618,832 00	12,692,475 41	1,938,564 96	14,631,040 37	3,334,264 76	11,296,775 61	1,215,497 19	12,512,272 80
On July 1, 1872:								
Central Pacific.....	25,885,120 00	5,591,057 84	777,318 23	6,368,376 07	527,025 39	5,841,350 68	706,898 68	6,608,249 36
Kansas Pacific.....	6,303,000 00	1,780,263 09	189,090 00	1,969,353 09	973,904 69	995,448 40	128,262 25	1,123,710 65
Union Pacific.....	27,236,512 00	6,164,657 13	817,095 36	6,981,752 49	2,181,989 43	4,799,763 06	537,973 22	5,337,736 28
Central Branch Union Pacific.....	1,600,000 00	445,808 26	48,000 00	493,808 26	15,839 42	477,968 84	74,538 53	552,507 37
Western Pacific.....	1,970,500 00	308,497 36	59,181 98	367,679 34	9,350 25	358,329 09	33,775 70	392,104 79
Sioux City and Pacific.....	1,628,320 00	340,756 69	48,849 60	389,606 29	925 60	388,780 69	44,165 12	432,945 81
	64,623,512 00	14,631,040 37	1,938,535 17	16,570,575 54	3,708,934 77	12,861,640 76	1,585,613 50	14,447,254 26
On January 1, 1873:								
Central Pacific.....	25,825,120 00	6,368,376 07	776,553 60	7,144,929 67	614,057 06	6,530,872 61	963,723 26	7,494,595 87
Kansas Pacific.....	6,303,000 00	1,969,353 09	189,090 00	2,158,443 09	1,067,179 03	1,091,264 06	160,631 78	1,251,895 84
Union Pacific.....	27,236,512 00	6,981,752 49	817,095 36	7,798,847 85	2,296,875 90	5,501,971 95	696,737 82	6,198,709 77
Central Branch Union Pacific.....	1,600,000 00	493,808 26	48,000 00	541,808 26	17,714 42	524,093 84	91,093 42	615,187 26
Western Pacific.....	1,970,560 00	367,679 34	59,116 80	426,796 14	9,350 25	417,445 89	45,538 84	462,984 73
Sioux City and Pacific.....	1,628,320 00	389,606 29	48,849 60	438,455 89	825 69	437,630 20	57,153 49	494,783 69
	64,623,512 00	16,570,575 54	1,938,705 36	18,509,280 90	4,006,002 35	14,503,278 55	2,014,878 61	16,518,157 16
On July 1, 1873:								
Central Pacific.....	25,885,120 00	7,144,929 67	776,553 60	7,921,483 27	725,037 15	7,196,446 12	1,186,138 37	8,382,584 49
Kansas Pacific.....	6,303,000 00	2,158,443 09	189,090 00	2,347,533 09	1,062,195 36	1,285,337 73	197,874 38	1,483,212 11
Union Pacific.....	27,236,512 00	7,798,847 85	817,095 36	8,615,943 21	2,383,019 67	6,232,923 54	981,968 16	7,114,191 70

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Central Branch Union Pacific.....	1,600,000 00	541,808 26	48,000 00	269,806 26	18,651 93	571,126 34	109,520 94	680,686 96
Western Pacific.....	1,970,560 00	426,706 14	59,116 80	485,912 94	9,307 00	476,545 94	59,498 02	535,973 96
Sioux City and Pacific	1,628,320 00	436,455 69	48,849 60	487,305 49	4,469 73	481,435 77	71,947 61	554,383 39
	64,623,512 00	18,509,280 90	1,938,705 36	20,447,926 26	4,223,140 82	16,224,845 44	2,506,186 48	18,731,031 92
On January 1, 1874:								
Central Pacific.....	25,885,120 00	7,921,483 27	776,553 60	8,698,036 87	808,071 30	7,889,365 57	1,437,486 63	9,328,852 25
Kansas Pacific.....	6,303,000 00	2,347,533 09	189,090 00	2,536,623 09	1,206,033 28	1,330,589 81	240,274 81	1,570,864 62
Union Pacific	27,236,512 00	8,615,943 21	817,095 36	9,433,038 57	2,613,354 34	6,819,684 23	1,090,997 23	7,910,681 46
Central Branch Union Pacific.....	1,600,000 00	589,808 26	48,000 00	637,808 26	21,893 27	615,914 99	129,863 46	745,772 45
Western Pacific.....	1,970,560 00	485,912 94	59,116 80	545,029 74	9,367 00	535,602 74	75,507 24	611,169 98
Sioux City and Pacific	1,628,320 00	487,305 49	48,849 60	536,155 09	6,735 54	529,419 55	88,557 31	617,976 86
	64,623,512 00	20,447,986 26	1,938,705 36	22,386,691 62	4,666,054 73	17,720,636 89	3,062,686 73	20,783,323 62
On July 1, 1874:								
Central Pacific.....	25,285,120 00	8,696,036 87	776,553 60	9,474,590 47	1,099,542 23	8,375,048 24	1,712,114 30	10,087,162 54
Kansas Pacific.....	6,303,000 00	2,536,623 09	189,090 00	2,725,713 09	1,291,592 26	1,434,120 83	286,568 96	1,720,689 79
Union Pacific	27,236,512 00	9,433,038 57	817,095 36	10,250,133 93	2,816,174 10	7,433,959 83	1,325,779 64	8,759,739 47
Central Branch Union Pacific.....	1,600,000 00	637,808 26	48,000 00	685,808 26	27,549 50	658,258 76	152,132 79	810,391 55
Western Pacific.....	1,970,560 00	545,029 74	59,116 80	604,146 54	9,367 00	594,779 54	93,842 34	688,621 86
Sioux City and Pacific	1,628,320 00	536,155 09	48,849 60	585,004 69	7,811 29	577,193 40	107,084 60	684,278 00
	64,623,512 00	22,386,691 62	1,938,705 36	24,325,396 98	5,252,036 38	19,073,360 60	3,677,522 63	22,750,283 23
On January 1, 1875:								
Central Pacific.....	25,885,120 00	9,474,590 47	776,553 60	10,251,144 07	1,164,814 98	9,086,329 09	2,013,565 89	11,099,894 98
Kansas Pacific.....	6,303,000 00	2,725,713 09	189,090 00	2,914,803 09	1,327,722 26	1,587,080 83	337,269 08	1,924,349 01
Union Pacific	27,236,512 00	10,250,133 93	817,095 36	11,067,229 29	3,060,155 48	8,007,073 81	1,585,863 94	9,592,937 75
Central Branch Union Pacific.....	1,600,000 00	685,808 26	48,000 00	733,808 26	31,924 50	701,883 76	176,395 13	878,278 89
Western Pacific.....	1,970,560 00	604,146 54	59,116 80	663,263 34	9,367 00	653,896 34	114,501 00	763,397 34
Sioux City and Pacific.....	1,628,320 00	585,004 69	48,849 60	633,854 29	7,853 90	626,000 39	127,612 51	753,612 90
	64,623,512 00	24,325,396 98	1,938,705 36	26,264,102 34	5,601,838 12	20,662,264 22	4,355,207 55	25,017,471 77
On July 1, 1875:								
Central Pacific.....	25,885,120 00	10,251,144 07	776,553 60	11,027,697 67	1,166,667 51	9,861,030 16	2,346,542 93	12,207,573 09
Kansas Pacific.....	6,303,000 00	2,914,803 09	189,090 00	3,103,893 09	1,403,884 21	1,700,008 88	393,877 82	2,093,886 70
Union Pacific	27,236,512 00	11,067,229 29	817,095 36	11,884,324 65	3,504,826 14	8,379,498 51	1,868,193 03	10,247,691 54
Central Branch Union Pacific.....	1,600,000 00	733,808 26	48,000 00	781,808 26	39,424 50	742,383 76	202,655 14	945,033 90
Western Pacific.....	1,970,560 00	663,263 34	59,116 80	722,380 14	9,367 00	713,013 14	137,552 91	850,566 05
Sioux City and Pacific.....	1,628,320 00	633,854 29	48,849 60	682,703 89	10,141 93	672,561 96	150,200 39	822,762 35
	64,623,512 00	26,264,102 34	1,938,705 36	28,202,807 70	6,134,311 29	22,068,496 41	5,099,022 22	27,167,518 63

TABLE O.—Returns, by award of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, paid from July 1, 1874, to June 30, 1875.

Date.	To whom paid.	Amount.
July 1, 1874	John H. Nelson	\$11,041 49
July 8, 1874	Hawkins F. Price	16,263 36
July 8, 1874	John D. Grissett	11,746 02
July 23, 1874	Searing Taylor, executor of Miles Taylor	12,736 91
Aug. 3, 1874	Alzenath Laporte, widow of Jean Laporte	7,296 00
Aug. 5, 1874	Austin R. Hawkins	2,064 00
Aug. 11, 1874	Elbert Gantt	14,016 00
Aug. 11, 1874	James N. Brown	13,862 84
Aug. 12, 1874	Simon Witkowski	45,578 50
Aug. 20, 1874	Lizzie Hamilton, administratrix of C. D. Hamilton	7,064 68
Aug. 20, 1874	Benjamin C. Williams	7,000 95
Aug. 20, 1874	George Watts	21,307 94
Aug. 20, 1874	Thomas W. Watts, jr., and wife	3,076 54
Aug. 23, 1874	Benjamin R. Thomas and Thomas W. Mason	25,184 50
Aug. 25, 1874	Catharine Carson, executrix of James G. Carson	843 00
Aug. 27, 1874	F. W. Boyd, executor of James Railey	37,350 92
Aug. 27, 1874	Allen Jones	4,899 68
Sept. 1, 1874	Henry Peychaud, assignee of Bellocque, Noblom & Co.	296,064 00
Sept. 5, 1874	Louise C. Purdy, administratrix of Rice C. Ballard	42,513 48
Sept. 9, 1874	O. T. Morgan, executor of Oliver J. Morgan	21,870 02
Sept. 19, 1874	Johnson <i>et al.</i> , representatives of O. J. Morgan	11,964 35
Feb. 25, 1875	John Quinlan, executor of D. O. Grady	4,181 40
Mar. 4, 1875	James Moulton	171 70
Mar. 9, 1875	Lorenzo T. and Eliza Potter	224 00
Mar. 10, 1875	Asher Ayers	2,039 24
Mar. 10, 1875	Alexander Abrams	87 64
Mar. 10, 1875	William B. Adams	1,043 18
Mar. 10, 1875	George W. Anderson	162 76
Mar. 10, 1875	Abraham Backer	1,958 54
Mar. 10, 1875	Daniel H. Baldwin	722 94
Mar. 10, 1875	Tobias Brown	195 20
Mar. 10, 1875	Esdore Cohen	269 50
Mar. 10, 1875	Luke Christie	263 52
Mar. 10, 1875	Philip Dzialynski and Davis Greenfield	1,868 74
Mar. 10, 1875	Max A. Dauphine	2,204 20
Mar. 10, 1875	William Duggan	9 76
Mar. 10, 1875	Lawrence De Give	62 60
Mar. 10, 1875	Levi De Witt and Richard Morgan	521 86
Mar. 10, 1875	George C. Freeman	3,250 08
Mar. 10, 1875	Lewis Fried	299 06
Mar. 10, 1875	James Foley	72 02
Mar. 10, 1875	Michael Gordon	58 56
Mar. 10, 1875	Charlotte M. E. Gallie	1,132 16
Mar. 10, 1875	Thomasine B. Hoyt, use of J. M. Latta	29 54
Mar. 10, 1875	David and Theodore Harrison	3,015 84
Mar. 10, 1875	John F. Hamilton	867 16
Mar. 10, 1875	Harry Haym	3,776 52
Mar. 10, 1875	Nelson Anderson	173 20
Mar. 10, 1875	Charles R. Geilfuss	53 80
Mar. 10, 1875	Diedrich Muller	244 66
Mar. 10, 1875	Alexander Stoddart	1,343 30
Mar. 10, 1875	Frederick M. Scharfer	134 88
Mar. 11, 1875	Mina Berg	663 68
Mar. 11, 1875	William Pollard	85 80
Mar. 12, 1875	Samuel Worthington	1,819 29
Mar. 13, 1875	Alfred Abrams	7 32
Mar. 13, 1875	Louis De Bebian	1,179 80
Mar. 13, 1875	Herman Bulwinkle	323 28
Mar. 13, 1875	Nicholas Culliton	54 18
Mar. 13, 1875	John Fitzgerald	18 78
Mar. 13, 1875	Edward Fordham	52 56
Mar. 13, 1875	John Spain	50 00
Mar. 13, 1875	James A. Seddon	1,509 78
Mar. 13, 1875	Moses Vanderhorst	36 90
Mar. 13, 1875	William T. Porter	213 52
Mar. 13, 1875	Ellen Higgins	442 96
Mar. 13, 1875	William Hunter	195 20
Mar. 13, 1875	Ellen M. Kennedy	6 27
Mar. 13, 1875	William Lattimore	39 04
Mar. 13, 1875	James W. and Harvey W. Lathrop	244 14
Mar. 13, 1875	William Lindon	73 84
Mar. 13, 1875	Hugh Logan	531 08
Mar. 13, 1875	Andrew Low	24,105 70
Mar. 13, 1875	Edward Lovell	297 51
Mar. 13, 1875	Lovell & Lattimore	260 63
Mar. 13, 1875	Mix & Co.	60 00
Mar. 13, 1875	James McDonald	39 04
Mar. 13, 1875	Margaret Mangen	78 08
Mar. 13, 1875	Theodore B. and George S. Marshall	819 84

TABLE O.—Returns, by award of the United States Court of Claims, &c.—Continued.

Date.	To whom paid.	Amount.
Mar. 13, 1875	Ramon Molina.....	\$234 24
Mar. 13, 1875	William J. Myers, Son & Co.....	2,947 52
Mar. 13, 1875	Terence Nugent, jr.....	106 62
Mar. 13, 1875	Samuel F. O'Neill.....	175 68
Mar. 13, 1875	George Ott.....	107 36
Mar. 13, 1875	Antonio Ponce.....	315 08
Mar. 13, 1875	Thomas Price.....	58 56
Mar. 13, 1875	James K. Reilly.....	583 60
Mar. 13, 1875	Samuel Wilmot.....	513 32
Mar. 13, 1875	Louis Robider.....	117 12
Mar. 13, 1875	Jacob Rosenfield.....	195 20
Mar. 13, 1875	Jacob Rosenband.....	303 10
Mar. 13, 1875	Frederick Schuster.....	2,638 11
Mar. 13, 1875	Charles Schwarz.....	29 28
Mar. 13, 1875	Lazarus Strauss.....	322 08
Mar. 13, 1875	John Stevenson.....	107 36
Mar. 13, 1875	Horace B. Tebbetts.....	197 64
Mar. 13, 1875	George Taylor and William Tipper.....	488 00
Mar. 13, 1875	The Hebrew Congregation.....	68 32
Mar. 13, 1875	Gustave A. Wirth.....	242 40
Mar. 13, 1875	James J. Waring.....	146 40
Mar. 13, 1875	Stephen Watson.....	4,099 20
Mar. 13, 1875	John R. Wilder.....	742 84
Mar. 13, 1875	Robert Williams.....	390 40
Mar. 13, 1875	Aaron Wilbur.....	995 52
Mar. 13, 1875	Henry Wurzburg and S. Witkowski.....	3,347 68
Mar. 13, 1875	Ephraim Zacharias.....	283 04
Mar. 13, 1875	Christian Ammé.....	51 66
Mar. 13, 1875	Wolfe Barnett.....	179 72
Mar. 13, 1875	Christian L. Blaize.....	70 92
Mar. 13, 1875	Henry Behrens.....	31 52
Mar. 13, 1875	Ferd. Brown.....	120 25
Mar. 13, 1875	James T. Carroll.....	14 80
Mar. 13, 1875	Mary A. Cherrill.....	63 04
Mar. 13, 1875	John Chaves.....	107 08
Mar. 13, 1875	H. W. Dorre and A. Seckendorf.....	51 66
Mar. 13, 1875	George T. Drew.....	1,952 00
Mar. 13, 1875	Anthony Fernandez.....	1,151 68
Mar. 13, 1875	Erastus Foster.....	718 10
Mar. 13, 1875	Henry Fields.....	48 80
Mar. 13, 1875	John L. Fenwick.....	22 64
Mar. 13, 1875	Simon Fass and James Mintz.....	48 18
Mar. 13, 1875	William Grant.....	29 52
Mar. 13, 1875	August Geilfuss.....	140 00
Mar. 13, 1875	William H. Greene.....	336 52
Mar. 13, 1875	Erastus Henry.....	183 76
Mar. 13, 1875	Robert H. Harney.....	20 14
Mar. 13, 1875	Daniel Haas.....	709 20
Mar. 13, 1875	William Hunt.....	313 88
Mar. 13, 1875	Richard Harrison.....	47 28
Mar. 13, 1875	George S. Holmes.....	15 76
Mar. 13, 1875	John C. Schreiner.....	419 68
Mar. 13, 1875	Jean Sauvestre.....	31 30
Mar. 13, 1875	Jacob Cohen.....	156 16
Mar. 13, 1875	Jane Parker, administratrix of Hermon Parker.....	323 20
Mar. 15, 1875	Frederick Jager.....	287 82
Mar. 15, 1875	James H. Johnson.....	1,293 52
Mar. 15, 1875	Benjamin Mantone.....	326 66
Mar. 15, 1875	James Melvin.....	10 76
Mar. 15, 1875	Catharine Martin.....	19 52
Mar. 15, 1875	William and Robert McIntire.....	242 52
Mar. 15, 1875	Ralph Meldrim.....	408 88
Mar. 15, 1875	Jacob Mills.....	59 04
Mar. 15, 1875	David Mathews.....	7 38
Mar. 15, 1875	Mary McManus.....	29 52
Mar. 15, 1875	D. McSwiney.....	14 76
Mar. 15, 1875	Samuel S. Miller.....	58 56
Mar. 15, 1875	William D. and Ellen M. Oliveira.....	39 04
Mar. 15, 1875	James O. Keiffe.....	97 60
Mar. 15, 1875	Catharine Peterson.....	24 78
Mar. 15, 1875	William A. Rook.....	118 08
Mar. 15, 1875	Henry Schaben.....	439 20
Mar. 15, 1875	Henry Steitz.....	150 49
Mar. 15, 1875	Charles and Margaret Schubert.....	48 80
Mar. 15, 1875	Tobias Scott.....	14 76
Mar. 15, 1875	Joseph Sasportas.....	105 17
Mar. 15, 1875	Daniel Sinclair.....	63 04
Mar. 15, 1875	John Thompson and William Robb.....	50 22
Mar. 15, 1875	Eide F. Torck.....	61 32
Mar. 15, 1875	Melvin B. Wilbur.....	74 44
Mar. 15, 1875	Leonard Wagner.....	63 80

TABLE P.—Awards of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, decreed but not paid during the fiscal year ended June 30, 1875.

Date of decree.	Name of claimant.	Amount awarded.
Feb. 8, 1875	William Dean & Co	
Mar. 15, 1875	Mary J. Davis	
Apr. 5, 1875	Sophia G. Moore	
Apr. 19, 1875	George W. Ross	
Apr. 26, 1875	John L. Villalonga	
Apr. 26, 1875	John D. Swain	
May 17, 1875	Fred. Gros Claude	
May 17, 1875	John K. Elgee's administrator, Edward Thomas Parker	
May 24, 1875	Armistead Burwell	
May 24, 1875	William E. Hall	
May 24, 1875	Benjamin Harwood	
May 24, 1875	James A. Hutchinson	
May 24, 1875	Alexander Hutchinson	
May 24, 1875	R. G. Humphrey, administrator of Ann Maria Ragsdale	
May 24, 1875	Thomas Y. Berry, administrator of Thomas Y. Berry	
May 24, 1875	John R. McAlpine	
May 24, 1875	Emma J. Jones	
May 24, 1875	John Taylor, administrator of Mary P. Maryo	
May 24, 1875	Ann Elias Routh	
May 24, 1875	Isaac R. Wade	
May 24, 1875	Fred. A. Metcalf, administrator of E. M. Hammett	
May 24, 1875	John H. Newman	
May 24, 1875	Nannette Switzer, (late Abell) ..	
May 24, 1875	E. K. McLean	
May 24, 1875	Juliet Glass	
May 24, 1875	Charlotte Spear	
May 24, 1875	Hiram Harrison	
May 24, 1875	E. B. Willis	
May 24, 1875	John Willis	
May 24, 1875	Jane Jett and Thomas Jett, jr., executors of Thomas Jett	
May 24, 1875	George Hawkins	
May 24, 1875	James J. Cowan, administrator of John Cowan	
May 24, 1875	Charles Young	
May 24, 1875	J. Reese Cook	
May 24, 1875	Thomas A. Marshall	
May 24, 1875	Richard Taylor	1,085 30
May 24, 1875	James Stewart	12,498 50
May 24, 1875	Thomas Kidd	85,224 00
May 24, 1875	Duff Green	3,373 45
May 24, 1875	J. B. Brabston	5,680 60
May 24, 1875	James J. Cowan, administrator of Sarah Cowan	8,522 40
May 24, 1875	Alfred W. Brien	7,102 00
May 24, 1875	Robert M. and Stephen A. Douglas	163,140 22
May 24, 1875	John B. Raymond, assignee of John L. Hebron	5,326 50
May 24, 1875	John B. Raymond, assignee of J. W. Maybin	71,020 00
May 24, 1875	Ellen D. Batchelor	9,055 05
May 24, 1875	James Meagher	27,010 85
May 24, 1875	Hannah Bodenheim, executrix of H. Bodenheim	15,979 50
May 24, 1875	Robert G. Johnson	26,454 95
May 24, 1875	Thomas Kidd, administrator of Thomas Bolls	11,383 20
May 31, 1875	William F. Smith	1,679 55
	Total	1,342,425 12

REPORT OF THE SECRETARY OF THE TREASURY.

Receipts and Disbursements of the United States Assistant Treasurers for the year ended June 30, 1875.

NEW YORK.

1874 \$101,583,486 36

RECEIPTS.

Items	\$111,130,844 44
Internal revenue	2,221,622 50
U. S. notes	70,250,100 00
Certificates, act June 8, 1872	32,760,000 00
U. S. Office Department	10,155,900 03
Transfers	103,435,624 46
Post-fees	11,234 10
Surplus officers	233,675,222 90
U. S. Office, ordinary expense account	78,364 40
U. S. Office account, Superintendent Assay-Office, New York	5,031,583 69
Interest in coin	62,343,947 29
Interest in currency	2,028,000 66
Miscellaneous	54,835,935 00

708,873,250 99

510,452,730 35

DISBURSEMENTS.

Money drafts	399,483,066 46
U. S. Office drafts	9,456,296 77
Surplus accounts	229,594,163 15
U. S. Office, ordinary expense account	91,614 13
U. S. Office account, Superintendent Assay-Office, New York	7,899,477 97
Interest in coin	62,364,572 89
Interest in currency	2,926,420 66

711,621,411 03

June 30, 1875 \$2,837,320 32

BOSTON.

1874 \$10,246,247 03

RECEIPTS.

Items	\$15,769,318 22
Internal revenue	607,803 05
Certificates, act June 8, 1872	5,000,000 00
U. S. Office Department	640,809 32
Transfers	33,207,483 04
Post-fees	20,700 50
Surplus officers	27,183,901 70
Interest in coin	9,198,484 97
Interest in currency	616,340 72
Miscellaneous	3,018,347 35

97,965,220 87

100,211,536 90

DISBURSEMENTS.

Money drafts	\$18,195,813 43
U. S. Office drafts	611,983 95
Surplus accounts	26,883,418 72
Interest in coin	10,258,059 86
Interest in currency	616,340 72
Transfers	22,938,619 93
Certificates of deposit, act June 8, 1872	8,830,000 00
U. S. Office currency redeemed	2,916,368 89

91,120,602 50

June 30, 1875 \$7,030,934 40

PHILADELPHIA.

1874 \$9,644,715 81

RECEIPTS.

Items	\$8,200,254 28
Internal revenue	991,228 92
U. S. notes	1,600,000 00
Certificates, act June 8, 1872	13,715,000 00
U. S. Office Department	557,672 35
Transfers	23,093,720 04
Post-fees	11,835 10
Surplus officers	19,136,004 08
Interest in coin	2,442,194 75
Interest in currency	193,710 00
Miscellaneous	1,355,205 78
U. S. Office currency for redemption	4,636,873 24

77,943,296 54

87,589,014 37

DISBURSEMENTS.

On account of Treasury drafts	\$14,555,648 05	
On account of Post-Office drafts	504,148 25	
On account of disbursing accounts	19,433,402 97	
On account of interest in coin	4,957,077 91	
On account of interest in currency	193,710 00	
On account of transfers	18,472,417 23	
On account of certificates of deposit, act June 8, 1872	14,840,000 00	
On account of fractional currency redeemed	4,633,854 24	
		\$77,590,258 65
Balance June 30, 1875		9,997,755 72

BALTIMORE.

Balance June 30, 1874	\$3,830,569 09
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RECEIPTS.

On account of customs	\$5,705,280 13	
On account of internal revenue	521,859 72	
On account of currency redemption	844,366 99	
On account of gold-sales	3,553,421 00	
On account of premium	469,770 38	
On account of certificates, act June 8, 1872	4,515,000 00	
On account of Post Office Department	302,439 00	
On account of transfers	5,927,740 14	
On account of patent-fees	155 00	
On account of disbursing officers	2,401,341 94	
On account of interest in coin	756,615 00	
On account of interest in currency	96,150 00	
On account of miscellaneous	27,083 62	
		25,121,222 92

28,951,792 01

DISBURSEMENTS.

On account of Treasury drafts	4,599,754 33	
On account of Post-Office drafts	292,564 29	
On account of disbursing accounts	2,471,705 69	
On account of miscellaneous	179 75	
On account of gold-sales	3,553,421 00	
On account of interest in coin	1,407,813 67	
On account of interest in currency	92,190 00	
On account of transfers	7,286,758 22	
On account of certificates of deposit, act June 8, 1872	5,575,000 00	
On account of fractional-currency redemption	846,020 12	
		26,125,407 07

Balance June 30, 1875	2,826,384 94
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CINCINNATI.

Balance June 30, 1874	\$2,167,915 25
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RECEIPTS.

On account of customs	\$469,169 59	
On account of internal revenue	369,095 31	
On account of gold-notes	1,175,000 00	
On account of certificates, act June 8, 1872	1,045,000 00	
On account of Post-Office Department	470,855 41	
On account of transfers	13,316,294 75	
On account of patent-fees	1,989 25	
On account of disbursing officers	3,822,401 61	
On account of interest in coin	1,442,537 53	
On account of interest in currency	2,490 00	
On account of miscellaneous	980,138 25	
		23,094,971 70

25,262,886 95

DISBURSEMENTS.

On account of Treasury drafts	3,321,164 76	
On account of Post-Office drafts	390,714 05	
On account of disbursing accounts	3,794,698 82	
On account of miscellaneous	3,136 30	
On account of interest in coin	1,528,552 64	
On account of interest in currency	2,490 00	
On account of transfers	11,091,136 41	
On account of certificates of deposit, act June 8, 1872	1,205,000 00	
On account of fractional currency redeemed	863,360 89	
		22,200,253 87

Balance June 30, 1875	3,062,633 08
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CHICAGO.

Balance June 30, 1874	\$2,180,779 28
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RECEIPTS.

On account of customs	\$1,854,730 39
On account of internal revenue	11,453,253 77
On account of sale of lands	82,207 17
On account of certificates, act June 8, 1872	1,245,000 00
On account of Post-Office Department	1,236,061 08
On account of transfers	9,710,330 55

THE SECRETARY OF THE TREASURY.

.....	\$10,591 45	
.....	6,409,201 09	
coin-sales	1,259,656 35	
.....	914,532 50	
cy	14,490 00	
.....	163,969 40	
by for redemption	361,109 00	
		<u>\$24,455,973 74</u>
		<u>36,636,453 02</u>

DISBURSEMENTS.

.....	10,696,799 75	
.....	1,221,967 78	
.....	6,778,921 79	
coin sold	1,118,609 00	
.....	265,556 50	
cy	41,400 00	
.....	11,816,176 71	
sent, act June 8, 1872	770,000 00	
by redeemed	384,225 46	
		<u>33,094,316 08</u>
		<u>3,552,134 34</u>

SAINT LOUIS.

.....	\$1,816,367 89
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RECEIPTS.

.....	\$1,463,944 85	
.....	600,556 76	
.....	17,663 15	
June 8, 1872	1,875,000 00	
tlement	961,569 36	
.....	8,350,456 64	
.....	3,249 70	
.....	6,629,147 09	
.....	176,257 50	
cy	7,340 00	
.....	456,169 48	
		<u>20,563,554 33</u>
		<u>21,379,922 22</u>

DISBURSEMENTS.

.....	8,750,505 23	
.....	1,013,633 18	
its	6,534,946 28	
.....	1,142,922 82	
.....	252,044 75	
cy	7,320 00	
.....	1,184,000 00	
sent, act June 8, 1872	1,275,000 00	
by redeemed	441,400 00	
		<u>20,605,833 26</u>
		<u>1,774,069 96</u>

SAN FRANCISCO.

.....	\$2,978,532 29
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RECEIPTS.

.....	\$2,430,758 69	
.....	3,282,122 51	
.....	66,555 17	
tlement	384,961 66	
.....	2,560,000 00	
.....	8,405 50	
.....	19,637,014 50	
.....	860,919 30	
		<u>41,785,757 35</u>
		<u>50,064,329 64</u>

DISBURSEMENTS.

.....	10,396,626 13	
.....	366,750 24	
its	19,968,811 10	
.....	4,000,000 00	
.....	96,739 25	
cy	780 00	
.....	6,940 629 67	
		<u>41,782,536 59</u>
		<u>2,281,793 65</u>

CHARLESTON.

.....	\$206,715 5
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RECEIPTS.

.....	58,941 04
.....	299,996 84
.....	16,126 25

On account of gold-notes.....	\$11,100 00	
On account of Post-Office Department.....	337,548 98	
On account of transfers.....	1,058,200 00	
On account of disbursing officers.....	1,038,826 32	
On account of interest in coin.....	7,980 00	
On account of interest in currency.....	750 00	
On account of miscellaneous.....	129,152 73	
		2,950,624 16
		3,237,339 75

DISBURSEMENTS.

On account of Treasury drafts.....	1,048,092 57	
On account of Post-Office drafts.....	330,779 81	
On account of disbursing accounts.....	1,025,934 58	
On account of interest in coin.....	7,950 00	
On account of interest in currency.....	750 00	
On account of transfers.....	396,171 53	
On account of fractional currency redeemed.....	133,772 02	
		2,943,450 51

Balance June 30, 1875..... 293,889 24

NEW ORLEANS.

Balance June 30, 1874..... \$2,561,507 96

RECEIPTS.

On account of customs.....	\$2,671,303 43	
On account of internal revenue.....	774,233 94	
On account of sale of lands.....	231 98	
On account of Post-Office Department.....	513,866 84	
On account of transfers.....	6,516,000 00	
On account of patent-fees.....	600 00	
On account of disbursing officers.....	7,119,035 66	
On account of interest in coin.....	61,855 00	
On account of interest in currency.....	2,070 00	
On account of miscellaneous.....	1,443,888 24	
		19,103,085 09
		21,664,593 05

DISBURSEMENTS.

On account of Treasury drafts.....	7,433,992 07	
On account of Post-Office drafts.....	487,140 92	
On account of disbursing accounts.....	7,394,920 26	
On account of interest in coin.....	187,217 00	
On account of interest in currency.....	2,070 00	
On account of transfers.....	3,013,493 00	
On account of fractional currency redeemed.....	676,200 00	
		19,195,033 25

Balance June 30, 1875..... 2,469,559 80

TABLE R.—Receipts and Disbursements of Designated Depositories of the United States for the year ended June 30, 1875.

PITTSBURGH.

Balance June 30, 1874.....	\$275,940 90
Receipts.....	2,914,434 10
Total.....	3,190,375 00
Disbursements.....	2,864,647 14
Balance June 30, 1875.....	325,727 86
Total.....	3,190,375 00

BUFFALO.

Balance June 30, 1874.....	\$184,241 26
Receipts.....	2,528,913 22
Total.....	2,713,154 48
Disbursements.....	2,518,749 74
Balance June 30, 1875.....	194,404 74
Total.....	2,713,154 48

SANTA FÉ.

Balance June 30, 1874.....	\$249,773 24
Receipts.....	3,792,458 52
Total.....	4,042,231 76
Disbursements.....	3,625,640 88
Balance June 30, 1875.....	416,590 88
Total.....	4,042,231 76

TUCSON.

*Balance June 30, 1874..... \$180,634 75

* No report has been received from this office.

APPENDIX A.

THE LIFE-SAVING SERVICE.

The sea and lake coasts upon which the establishment of life-saving stations is authorized by law are divided into districts, as follows: District No. 1 embraces the coasts of Maine and New Hampshire; district No. 2, the coast of Massachusetts; district No. 3, the coasts of Rhode Island and New York, (Long Island;) district No. 4, the coast of New Jersey; district No. 5, the coasts of Delaware, Maryland, and Virginia, from Cape Henlopen to Cape Charles; district No. 6, the coasts of Virginia and North Carolina, from Cape Henry to Cape Hatteras; district No. 7, the coast of Florida; district No. 8, the coasts of Lakes Ontario and Erie; district No. 9, the coasts of Lakes Huron and Superior; district No. 10, the coast of Lake Michigan; and district No. 11, the Pacific coast.

The stations in operation during the past year are located in districts Nos. 1, 2, 3, 4, and 6, and are 104 in number. The reports of the superintendents show that during the past season (from November 1, 1874, to November 1, 1875) 82 vessels were driven ashore upon the line of coast protected by these stations, having on board 975 persons, and valued, with their cargoes, at \$2,607,722. Twelve of the disasters occurred in district No. 1, 20 in district No. 2, 17 in district No. 3, 25 in district No. 4, and 8 in district No. 6.

At 44 wrecks the life-saving apparatus was used, and 468 persons were rescued by it, and in most of the other instances assistance of some kind in succoring the shipwrecked and in saving property was rendered by the service. Of the lives imperiled, 959 were saved; \$1,756,475 of property was saved, and \$851,247 was lost, the number of vessels and cargoes totally lost being 14, and the number of lives lost 16. The number of shipwrecked persons sheltered at the stations was 219, and the number of days' shelter afforded 726.

A tabular statement of the foregoing disasters, giving the name and character of the vessel in each case, the exact locality of the disaster, the loss attending it, and all other desirable particulars, is appended.

The cost of maintaining the service during the year, exclusive of the expenditure for establishing new stations, was \$163,204.52.

Of the persons lost, as noted above, one of a badly frost-bitten crew, rescued from the schooner John Rommell, Jr., wrecked on the coast of Cape Cod, perished from cold after reaching the shore, the rest of the crew being restored with much difficulty. Another was lost from the steamer Vicksburg, which was driven ashore near station No. 21, on the Long Island coast, on the night of February 25, 1875. The crews of stations 21 and 22 landed the passengers and crew of the steamer, except the cook, who was drowned in an attempt to get ashore before assistance arrived. It must be confessed that it is probable this life would have been saved had the keeper and crew of the station within whose precinct the disaster occurred not been remiss in the exercise of the vigilance required of them. The occurrence was fully investigated, and it was found that the keeper had neglected to send out his patrols after 10 o'clock on the night in question, because, as he alleged, the wind

blowing off shore, he thought there was no danger, and his men were wearied with the unusual watching which the two preceding days and nights of dense fog had exacted. The vessel stranded soon after the patrol was withdrawn, and the people on board remained without assistance, exposed to imminent peril, until near 4 o'clock in the morning. The excuse of the keeper could not be accepted as satisfactory, nor could the praiseworthy conduct of the crew, after the accident became known to them, atone for their recreancy to the humane interests intrusted to them, in having availed themselves of the permission of the keeper to omit an indispensable duty. Both keeper and crew were therefore summarily dismissed, and, as an admonition to all others in the service, the order of dismissal was read to the crews of all the stations.

The other fourteen were lost from the ill-fated Italian bark Giovanni, at Peaked Hill Bar, Cape Cod, in the terrible storm that prevailed on that coast during the 3d and 4th of March, 1875. One only of those on board was saved. The wreck of the Giovanni is the first disaster resulting in marked loss of life which has occurred within the limits of the operation of the life-saving service since the organization of the present system in 1871. It excited much interest at the time, and some erroneous statements regarding the management and effectiveness of the life-saving apparatus on that occasion became current. It is gratifying to learn, however, from the report of the investigation which was ordered and made into all the circumstances of the sad occurrence, that the men of the service conducted themselves with great fidelity and heroism, and that the loss of life was solely due to the fact that the vessel had stranded so far from shore that the unfortunate people on board were beyond the reach of any human aid. No boat could live in the sea then raging, and the wreck lay beyond the range of shot and line. The testimony shows that no effort was omitted which offered a ray of hope, and that the mortar and ammunition employed were in perfect condition and as effective as any in use. The report of the investigation is appended.

There are two or three points upon the Atlantic and lake coasts where large vessels are liable, as in the case of the Giovanni, to ground outside of the reach of any mortar or rocket apparatus invented. During the past summer a series of experiments, under the direction of Captain Ottinger, of the revenue-marine service, who has heretofore invented some valuable life-saving apparatus, has been conducted with the view of securing, if possible, a greater range with the shot-line. Captain Merryman, inspector of life-saving stations, has been also similarly engaged, assisted by the board of experimental gunnery of the Ordnance Corps of the Army. Captain Ottinger has succeeded in obtaining a considerable increase of range with a somewhat heavier mortar and a smaller line than those now in use. No opportunity has yet occurred for testing in actual service the practicability of his improvement. The points yet to be settled are whether the mortar is sufficiently light to admit of its ready transportation along the beach, and whether the line with which the greater range has been obtained is large enough to be easily handled by the people on a wreck, and strong enough to draw the hauling-lines of the life-car through the water against the force of swift currents and heavy surf. In view of the difficulty experienced in transporting the apparatus from the nearest station to the scene of the wreck of the Giovanni, and to further provide for future disasters in that dangerous locality, the inspector recommended the erection of a relief boat-house there, to contain a boat, mortar, life-car, and some other of the heavier portions of the life-saving apparatus. This recom-

mendation has been acted upon, and the building will soon be completed. It is the intention to place there for trial during this winter the new mortar of Captain Ottinger, so that in case of another disaster at that point it can be made available on the spot, while if a wreck should occur within a reasonable distance of the place the practicability of its ready transportation along the beach may be tested. Captain Merryman and the officers of the Ordnance Corps have not yet completed their labors, but they have good hopes of succeeding in producing means of effecting practicable communication with vessels which may be driven ashore at any point on our coast in any weather.

That no means might be omitted to avert a repetition of the catastrophe at Peaked Hill Bar, a recent German invention for extending the range of the shot-line, which is highly commended, has also been purchased, and is now on its way here.

To illustrate the efficiency of the present system of administering this service, the following statement of disasters to vessels which have occurred within the scope of its operations since its adoption in 1871,* and of the results of these disasters, is subjoined:

Total number of disasters	185
Total number of lives imperiled	2,583
Total number of lives saved	2,564
Total number of lives lost	19
Total number of shipwrecked persons sheltered at the stations	368
Total number of days' shelter afforded	1,307
Total value of property imperiled	\$6,293,658
Total value of property saved	\$4,514,756
Total value of property lost	\$1,742,902

This is a record unsurpassed by that of any life-saving establishment in the world. The efficiency of the present system will be better realized, however, when a contrast is instituted with the service as it existed prior to the date of its re-organization in 1871.

The earliest life-saving stations on our shores were established in 1850 on the coasts of New Jersey and Long Island. Small houses were erected at selected points, and furnished with surf-boats, mortars, shot-lines, and other apparatus, among which was the life-car invented by Captain Ottinger. There appears to have been no organization, nor was there any systematic record of the operations of the service at this time. Upon the occasion of wrecks, the only aid rendered was by the extemporized efforts of such people as could be hastily mustered from the scant and dispersed population in the vicinity of the stations, and as this was not always available, fatal disasters were sadly frequent.

The wreck of the steamship Powhatan, on the New Jersey coast, in 1854, in which over three hundred lives were lost, led to some improvement in the service. Twenty-six stations on the coast of Long Island, and fourteen on the New Jersey coast, were established, and a superintendent was appointed for each coast, and a keeper for each station, but no provision was made for crews; a serious omission, since experienced and courageous surfmen are of prime necessity, especially upon those wastes of marginal sand which are almost destitute of inhabitants, and upon which, consequently, crews cannot be improvised. The service continued in this inchoate and unorganized

* It should here be observed that, during the four years embraced, the operations of the service have been limited as follows: Season of 1871-'72, to the coasts of Long Island and New Jersey; seasons of 1872-'74, to the coasts of Cape Cod, Long Island, and New Jersey; season of 1874-'75, to the coasts of Maine, New Hampshire, Massachusetts, Rhode Island, Long Island, New Jersey, and a portion of Virginia and North Carolina.

condition until 1871, except that in 1870 a partial improvement was made by employing six surfmen at alternate stations for three months in the year, but only on the coast of New Jersey.

One of the marked advantages of the present system is in the complete and accurate statistics of the service, resulting from the keeping of careful and systematic records. Nothing of the kind was attempted prior to 1871, and the account of results is consequently meager and incomplete in comparison. The figures accessible, however, establish a striking proof of the superiority of the present service. For example, during the twenty years from 1850 to 1870, the number of vessels known to have been wrecked on the shores of Long Island and New Jersey is 272, an average of 13 per annum; while the four years, from 1871 to 1875, give a record of 118 wrecks, an average of 29 per annum. The number of lives lost from the wrecks known to have occurred during the first-named period is 512, an average of over 25 per annum, while from the wrecks of the last four years only 4 lives were lost, an average of 1 per annum. Here, it will be seen, the average of life lost during the period covered by certain knowledge is strikingly less than for the contrasted term, whose average as given would certainly be increased if we were in possession of fuller information.*

But the thorough and comprehensive organization of the service constitutes its chief advantage and involves the secret of its efficiency. Before 1871, although many lives were saved through its instrumentality, it could hardly be termed a service, being almost destitute of organization. It is now under the government of a code of rules and regulations, carefully framed with reference to all its requirements and exigencies. The stations, wherever practicable, are located within convenient signaling distance of each other, and the beach between them is regularly patrolled, day and night, by surfmen provided, for nocturnal use, with beach-lanterns and also with red Coston hand-lights, (a species of Bengal light,) which they kindle immediately when a wreck or a vessel in distress is descried in the darkness, and with flags for use in the day-time. A code of signals with these flags and lights has been devised, so effectual that all necessary communication for initiating aid for a wrecked or endangered vessel can at once be exchanged, and so simple that the rudest intelligence can find no difficulty in mastering it. At a number of the stations, also, the signal-service of the Army has established its semaphores and telegraphs, thus facilitating and extending intercommunication. During the severe portion of the year, for a period of four to six months, crews of surfmen, selected for their hardiness and skill, are now regularly employed, the term of their employment being by law capable of such extension, in the discretion of the Secretary of the Treasury, as the severity of the season may require. In the summer time, when wrecks more rarely occur, and the surfmen, generally fishermen, are away at sea, provision for casualty is made by the employment of substitutes, who receive a stipend for each occasion upon which they render assistance. Another valuable feature is the institution of strict examinations for all its employes. The superintendents who are in charge of the respective districts are required to be of exemplary character, in the vigor of health and manhood, able to read, write, and keep accounts, familiar with the coast to which their duties appertain, and conversant with the management of life-boats and life-

* In the 512 lives stated as known to have been lost during the 20 years from 1850 to 1870, from the 272 wrecks of which information has been obtained, the crews of two vessels, from which all on board were reported lost, are not included.

saving apparatus. The keepers, who are charged with the special government and care of the stations, must be of good character, able to read, write, and have a more thorough and practical knowledge of the management of the boats and apparatus than the superintendents, being captains of their respective crews. The surfmen are examined in regard to their physical capacity and their skill in handling boats in dangerous seas.

At all the stations ample provision is now made for affording shelter and succor to such victims of marine disaster as may require them. The scientific means for resuscitating persons apparently drowned are reduced to a formula, and made part of the practice of the keepers of the stations. A thorough system of inspections, presided over by officers of nautical experience, is established, whereby the stations are maintained in the highest state of effectiveness, the boats and apparatus being rigorously examined, and the men periodically drilled in all the maneuvers practiced in effecting communication with wrecks and rescuing imperiled persons therefrom. Careful records are required to be kept of all noteworthy occurrences at each station, and forwarded, in the form of reports, to the Department; all public property, and the receipts and expenditures, both of funds and materials, are subjected to rigid accountability; and especial attention is given to the collection of accurate statistics of all wrecks and marine disasters on our coasts, with the view of making our knowledge of this subject as complete as possible.

It is unnecessary to extend the comparison between the past and present efficiency of this service. Under its later operation the shores of Cape Cod, New Jersey, and Cape Hatteras, formerly the dismay of mariners and ship-owners, have been almost wholly shorn of their terrors. It is believed that its usefulness may still be enhanced by extending the scope of its work in another direction, and by adding to its present functions those of a coast guard for the protection of the revenue against smuggling.

The present life-saving stations and those in process of construction, when completed, will occupy, at brief intervals, a large portion of the line of the Atlantic coast, upon which, as previously stated, a constant patrol is kept from four to six months in the year, while a degree of watchfulness is exercised from the stations during the remaining time. It is thought that considerable smuggling and picarooning might be prevented along the coast if the keepers of the stations were vested with the powers of inspectors of customs. Instances have recently occurred in which, to protect the interests of the Government, it has been necessary to send inspectors, on the occasion of wrecks, great distances at considerable expense.

During the past year six new stations have been erected in district No. 5, and the two others authorized by law are in process of construction, to be completed by January 1, 1876. The district has been organized, and the six stations completed are occupied by their respective crews. Contracts for the construction of all the stations authorized to be established by act of June 20, 1874, upon Lakes Ontario, Erie, Huron, and Michigan, except at Buffalo and Grosse Point, have been entered into, and the building of them is rapidly progressing, as also the houses of refuge authorized for the coast of Florida.

The stations to be established at Point Judith and Eaton's Neck, Long Island Sound, for which appropriation was made by act of March 3, 1875, have also been contracted for, and are to be completed before the first of June next.

Sites have been selected for the stations provided for on the Pacific coast and Lake Superior. Some difficulty has been experienced in

obtaining the proper titles to these sites, which has caused some delay in prosecuting the work of construction. The plans and specifications for the buildings are prepared, and proposals for the erection of those for the Pacific coast have been invited. Those for Lake Superior will be erected next season.

The following statement shows the localities of the several life-saving stations and houses of refuge now authorized by law :

DISTRICT No. 1.

No. of station.	Locality.	No. of station.	Locality.
1	West Quoddy Head, (Carrying Point Cove, Me.	4	Whitehead Island, Me.
2	Cross Island, Me.	5	Biddeford Pool, Me.
3	Browney's Island, Me.	6	Straw's Point, (Rye Beach,) N. H.

DISTRICT No. 2.

No. of station.	Locality.	No. of station.	Locality.
1	Plum Island, Mass.	8	Parmet River, Cape Cod.
2	Davis's Neck, (Ipswich Bay,) Mass.	9	Cahoon's Hollow, Cape Cod.
3	Gurnett Point, Mass.	10	Nausett, Cape Cod.
4	Manomet Point, Mass.	11	Orleans, Cape Cod.
5	Race Point, Cape Cod.	12	Chatham, Cape Cod.
6	Peaked Hill Bar, Cape Cod.	13	Monomoy, Cape Cod.
7	Highlands, Cape Cod.	14	Surf Side, (Nantucket,) Mass.

DISTRICT No. 3.

No. of station.	Locality.	No. of station.	Locality.
1	Narragansett Pier, R. I.	19	Bellport, Long Island.
2	Block Island, (east side,) R. I.	20	Blue Point, Long Island.
3	Block Island, (southwest point,) R. I.	21	Lone Hill, Long Island.
4	Montauk Point, Long Island.	22	Point of Woods, Long Island.
5	Ditch Plain, Long Island.	23	Fire Island, Long Island.
6	Hither Plain, Long Island.	24	Oak Island, (east end,) Long Island.
7	Napeague, Long Island.	25	Oak Island, (west end,) Long Island.
8	Amagansett, Long Island.	26	Jones's Beach, (east end,) Long Island.
9	Georgica, Long Island.	27	Jones's Beach, (west end,) Long Island.
10	Bridgehampton, Long Island.	28	Meadow Island, Long Island.
11	Southampton, Long Island.	29	Long Beach, (east end,) Long Island.
12	Shinnecock, Long Island.	30	Long Beach, (west end,) Long Island.
13	Tyana, Long Island.	31	Hog Island, Long Island.
14	Quogue, Long Island.	32	Rockaway Beach, (east end,) Long Island.
15	Tanner's Point, Long Island.	33	Rockaway Beach, (west end,) Long Island.
16	Moriches, Long Island.	34	Sheep's Head Bay, Long Island.
17	Fargo River, Long Island.	35	Point Judith, R. I.
18	Smith's Point, Long Island.	36	Eaton's Neck, R. I.

DISTRICT No. 4.

No. of station.	Locality.	No. of station.	Locality.
1	Sandy Hook, N. J.	5	Long Branch, N. J.
2	Spermaceti Cove, N. J.	6	Deal, N. J.
3	Seabright, N. J.	7	Shark River, N. J.
4	Monmouth Beach, N. J.	8	Wreck Pond, N. J.

100

PORT OF THE SECRETARY OF THE TREASURY.

LIFE-SAVING SERVICE.—TABLE

District No. 1, coasts of

Place.	Number of station	Name of vessel.	Where owned.	Master	Tonnage
West point Duck Ledge	3	Schr. Alcira	East Machias, Me	Robinson ..	144
One-half mile southeast of station	4	Str. Georgia	Quebec	Angrove ..	442
One-half mile north of station	1	Schr. Bertha A. Currier	St. Andrew's, N. B	Foster	11
Ledge	4	Schr. Elizabeth	Ellsworth, Me ...	Whitmore ..	36
Bay	4	Yacht Mary Burnam.	Portland, Me	Wiley	8
Point	3	Schr. Hiram Tucker	Donnayville, Me..	Knowlton ..	132
Ledge	4	Schr. Lady Suffolk ..	Hampden, Me ..	Armstrong ..	100
One-half mile east of station	4	Schr. Montezuma....	Tremont, Me	Murphy ..	93
Whitehead	4	Schr. Luella	Ellsworth, Me ...	Curtis ..	67
One-half mile east of station	4	Schr. Perfect	Castine, Me	Grindle ..	24
One-half mile west of station	2	Schr. E. J. Shanks*	St. John, N. B	Munroe ..	134
One-half mile east of station	5	Schr. Marcellus	Ellsworth, Me.....	Remick ..	97
Total					

District No. 2, coast

One-half mile south of station	10	Schr. Aurora Borealis	St. John, N. B	Ham	89
One-half mile east of station	12	Schr. Harriet Baker	Thomaston, Me ..	Young ...	126
One-half mile east of station	5	Schr. Henry A. Paul	Taunton, Mass ..	Strange ..	440
One-half mile east of station	12	Schr. Bravo	Bermudas	Cannon ..	56
One-half mile east of station	5	Schr. John Remmell, jr.	New Haven, Conn	Brown ...	124
One-half mile from station	2	Brig Ida C	Boston, Mass	Stevens ..	...
One-half mile from station	3	Schr. Helen C. Young	do	McDonnell ..	20
One-half mile from station	7	Bark Giovanni & ...	Palermo, Italy....	Parono ...	450
One-half mile from station	3	Schr. Henry Means.	Portland, Me.....	Smith	130
One-half mile from station	6	Bark Mary Evans ..	England	Jenkins ...	258
One-half mile from station	2	Schr. Melaka	Belfast, Me	Perkins ...	492
One-half mile from station	10	Schr. Maggie A. Fisk	Dennis, Mass	Baker	700
One-half mile from station	6	Schr. Druid	Lanenburg	McNeal ...	120
One-half mile from station	12	Schr. Arcturion	Gloucester, Mass	Wamberg ..	71
One-half mile from station	10	Schr. Geo. H. Squires.	Camden, N. J.....	Hayley ...	275
One-half mile from station	12	Schr. L. A. Watson..	Sedgwick, Me....	Sargent ...	114
One-half mile from station	12	Schr. Florida	Surrey, Me	Mann	124
One-half mile from station	6	Schr. D. W. Clark ..	St. John, N. B ..	Peck	116
One-half mile from station	12	Schr. Mary Cobb ..	Boston, Mass.....	Humphry ..	334
One-half mile from station	12	Schr. M. A. Coombs.	do	Coombs ..	190
Total					

When boarded, repaired sails, got vessel into smooth water, and delivered her to master.

District No. 3, coasts of

Date.	Place.	Number of station.	Name of vessel.	Where owned.	Master.	Tonnage.
1874.						
Nov. 1	Near station.....	29	Schr. West Wind....	Philadelphia, Pa ..	Tracy	
Nov. 23	One-half mile west of station..	17	Schr. Mabel Lent....	Digby, N. S	Beeler	188
Dec. 6	Opposite station.....	29	Schr. Webster Kelley	Philadelphia, Pa ..	Marshall ..	277
Dec. 20	Near station.....	2	Schr. Nath. F. Dixon*	Newport, R. I	Rose	60
Dec. 29	One-fourth mile east of station	21	Brig Caroline	Saint John, N. B ..	Lock	184
1875.						
Jan. 12	Sandy Point, Block Island	3	Schr. Laura E. Messer	Rockland, Me	Gregory ..	426
Feb. 1	Two miles west of station	29	Pilot-b't G. W. Blunt	New York, N. Y ..	Roberts ...	50
Feb. 5	North end Block Island.....	2	Schr. Laura Messer†	Rockland, Me	Gregory ...	426
Feb. 13	Near station.....	2	Schr. Pathfinder....	Newport, R. I	Almy	25
Feb. 25	.....do	2	Schr. Henry B. Anthony.†	.....do	Rose	
Feb. 26	One mile west of station.....	21	Str. Vicksburgh....	New York, N. Y ..	Rodolph ..	782
Feb. 28	Near Lucy's Inlet.....	30	Sloop Clarissa	Rockaway, L. I ..	Pearsall ...	16
Mar. 2	Narragansett Bay.....	1	Sail-boat§			
Mar. 12	East Rockaway Bar	31	Schr. Amelia.....	Saint John, N. B ..	Betts	147
Mar. 26	Two miles northwest of station	21	Yacht Blackbird....	New York, N. Y ..	Tuck	2
May 23	South end Block Island.....	3	Schr. Anna K. Eaton.	Calais, Me	Stanley ...	185
Oct. 27	One-half mile west of station .	12	Schr. Emily H. Naylor	Philadelphia, Pa ..	Fisher	280
	Total.....					

District No. 4, coast

1874.						
Nov. 18	Hereford Shoals	36	Schr. Ricardo Barros.	New York, N. Y ..	Nuton	160
Dec. 11	Bar, Cold Spring Inlet	39	Schr. G. M. Partridge	Rockland, Me	Mills	87
Dec. 14	Bar, Townsend's Inlet	34	Schr. Sarah J. Bright	Camden, N. J	Smith	240
Dec. 22	Barnegat Shoals	17	Str. South Carolina||	New York, N. Y ..	Beckett ...	1,900
Dec. 27	Little Egg Harbor Shoals.....	23	Schr. Helen A. Locke	Boston, Mass	Grey	93
Dec. 30	Barnegat Shoals, north side ...	17	Sloop Gordon.....	Patchogue, N. Y ..	Goodall ...	30
1875.						
Jan. 15	Bar, Townsend's Inlet	34	Sloop Mary Haywood	New York, N. Y ..	Strong	40
Jan. 15	Hereford Bar	36	Schr. Light Ship		Wood	113
Jan. 22	Barnegat Bar, north side.....	16	Str. Mediator.....	New York, N. Y ..	Martin	1,022
Feb. 3	Opposite station	28	Schr. Brandywine ...	Wilmington, Del..	Adams	168
Feb. 4	One-half mile north of station	8	Bk. Thos. Fletcher ..		Pendleton ..	645
Feb. 25	Rock, one-half mile from beach	4	Bk. France ¶	Havre, France		
Feb. 28	Little Egg Harbor Shoals	23	Schr. Jason	Machias, Me	Sawyer	128
Mar. 15	South Bar, Townsend's Inlet..	34	Sloop Eveline	Sayville, L. I	Newton ...	24
Mar. 26	North Bar, Townsend's Inlet..	34	Schr. Early Bird.....	New York, N. Y ..	Reed	151
Mar. 26	Close to bar buoy near	16	Sloop James Nelson	New Bedford, Mass	Savery	50
May 8	North Bar, Townsend's Inlet..	34	Schr. L. & A. Babcock	Absecon, N. J	Smith	400
June 6	Deal Beach.....	6	Schr. Lizzie Maul ...	Greenwich, N. Y ..	Scull	296
Sept. 2	Brigantine Inlet	25	Schr. R. S. Corson....	Cape May, N. J	Corson	262
Sept. 17	One-fourth mile south of station	7	Sloop M. J. Forsha..	New York, N. Y ..	Seaman ...	28
Sept. 19	Opposite Highland Light	3	Schr. Mabel Thomas	New Haven, Conn.	Stevens ...	600
Sept. 29	Off Brigantine Inlet	27	Yacht Bartlett.....	Atlantic City, N. J.	Snee	4
Oct. 2	North Bar, Townsend Inlet... 34		Schr. David Collins..	Philadelphia, Pa ..	Townsend ..	375
Oct. 4	Ludlam's Beach	39	Schr. Chimo	Bangor, Me	Lansill ...	400
Oct. 27	South Break, Great Egg Harbor	30	Schr. C. F. Young ...	Portland, Me	Hume	214
	Total.....					

* Broke from moorings; no crew on board.

† Got off by Block Island Wrecking Company.

‡ United States mail on board.

Rhode Island and Long Island.

Where from.	Where bound.	Cargo.	Estimated value of vessel.	Estimated value of cargo.	Total.	Estimated amount saved.	Estimated amount lost.	No. of lives saved.	No. of lives lost.	No. of persons sheltered at stations.	No. of days' shelter afforded.
Philadelphia, Pa. Demerara	Fall River, Mass. Boston, Mass.	Coal	\$3,000	\$1,500	\$4,500	\$4,900	\$300	6	...	...	...
		Sugar and molasses.	10,000	30,000	40,000	14,000	26,000	9	...	9	18
Philadelphia, Pa. In harbor .....	.....do	Coal	4,000	1,600	5,600	.....	5,600	6	...	6	36
P. E. Island	Philadelphia, Pa.	None	4,500	.....	4,500	4,500	.....	...	...	...	...
		Potatoes ..	5,000	1,000	6,000	5,750	250	7	...	2	10
Boston, Mass.	Baltimore, Md.	Apples	20,000	800	20,800	19,800	1,000	8	...	...	...
New York, N. Y. ..	Cruising	None	10,000	.....	10,000	1,500	8,500	6	...	6	6
Boston, Mass.	Baltimore, Md.	Apples	30,000	850	30,850	26,675	4,175	8	...	...	...
Newport, R. I.	Block Island	None	900	.....	900	890	10	3	...	3	9
.....do .....	.....do	Assorted ..	4,500	250	4,750	4,750	.....	8	...	...	...
Fernandina, Fla. ..	New York, N. Y. ..	Cotton, &c.	75,000	45,000	120,000	20,000	100,000	32	1	32	192
New York, N. Y. ..	East Rockaway ..	Fertilizers.	1,200	50	1,250	.....	1,250	2	...	2	5
.....	.....	.....	.....	.....	.....	.....	.....	3	...	3	15
Matanzas	New York, N. Y. ..	Melada, &c.	10,000	18,000	28,000	4,500	23,500	8	...	8	12
New York, N. Y. ..	Cruising	None	300	.....	300	250	50	2	...	2	6
Baltimore, Md.	Portland, Me.	Coal	20,000	2,200	22,200	150	22,050	6	...	...	...
Boston, Mass.	Philadelphia, Pa.	None	12,000	.....	12,000	11,000	1,000	6	...	...	...
.....	.....	.....	210,400	101,250	311,650	117,965	193,685	120	1	73	309

of New Jersey.

Porto Rico	New York, N. Y. ..	Oranges...	\$7,000	\$5,000	\$12,000	.....	\$12,000	7	...	...	...
Baltimore, Md.	Belfast, Me.	Corn	5,000	3,650	8,650	.....	8,650	4	...	4	12
Boston, Mass.	Philadelphia, Pa.	None	6,000	.....	6,000	\$5,000	1,000	5	...	...	...
Charleston, S. C. ..	New York, N. Y. ..	Cotton	250,000	90,000	340,000	335,300	4,700	45	...	...	...
Porto Rico .....	.....do	Oranges...	10,000	3,000	13,000	.....	13,000	6	...	6	6
Patchogue, N. Y. ..	Virginia	Potatoes ..	2,000	200	2,200	2,200	.....	3	...	...	...
New York, N. Y. ..	York River, Va. ..	None	4,000	.....	4,000	4,000	.....	4	...	...	...
.....do	Delaware .....	.....do	6,000	.....	6,000	6,000	.....	5	...	...	...
.....do	Fernandina, Fla. ..	Assorted ..	150,000	50,000	200,000	37,500	162,500	23	...	23	69
Baltimore, Md.	New Haven, Conn.	Coal	12,000	10,000	22,000	.....	22,000	6	...	6	12
Hamburg	New York, N. Y. ..	Assorted ..	20,000	15,000	35,000	31,800	3,200	17	...	...	...
Havre .....	.....do	General .....	.....	.....	.....	.....	.....	150	...	...	...
Fernandina, Fla. ..	Philadelphia, Pa.	Lumber...	2,500	2,400	4,900	.....	4,900	5	...	...	...
Chincoteague, Va. ..	New York, N. Y. ..	Oysters ...	2,800	400	3,200	2,300	900	3	...	...	...
New York, N. Y. ..	St. Augustine, Fla.	Assorted ..	5,500	9,000	14,500	13,200	1,300	6	...	...	...
Barnegat, N. J.	N. Bedford, Mass.	None	1,000	.....	1,000	1,000	.....	7	...	7	14
Boston, Mass.	Philadelphia, Pa.	.....do	15,000	.....	15,000	15,000	.....	6	...	...	...
New York, N. Y. ..	Richmond, Va.	Iron and hay.	16,000	8,900	24,900	.....	24,900	9	...	9	54
Boston, Mass.	Philadelphia, Pa.	None	16,000	.....	16,000	16,000	.....	7	...	...	...
Maryland	New York, N. Y. ..	Potatoes ..	4,000	1,000	5,000	3,800	1,200	3	...	...	...
Providence, R. I. ..	Baltimore, Md.	None	30,000	.....	30,000	28,000	2,000	10	...	3	24
.....	Fishing .....	.....do	800	.....	80	800	.....	6	...	...	...
New York, N. Y. ..	Washington, D. C.	Stone	10,000	5,000	15,000	.....	15,000	7	...	...	...
Bangor, Me.	Charleston, S. C. ..	Hay, &c.	10,000	5,500	15,500	10,070	5,430	10	...	10	10
Philadelphia, Pa. ..	Portland, Me.	Coal	10,000	1,500	11,500	150	11,350	6	...	...	...
.....	.....	.....	595,600	210,550	806,150	512,120	294,030	360	...	68	201

§ Man, woman, and child frost-bitten and helpless.

¶ Seamen from stations 15, 16, 17, and 18 in attendance, but no assistance required.

‡ Value of vessel and cargo could not be ascertained; assistance offered but not required.

PORT OF THE SECRETARY OF THE TREASURY.

District No. 6, coasts of

		Where owned.	Master.	Tonnage.
k Inlet.		Liverpool, England	Burrage ..	2, 236
ce north of station	3	Windsor, N. S. ...	Hartman ..	554
let	3	St. John, N. B.	Smith	234
	3	Bridgeton, N. J. ...	Clark	138
1 mile from station ..	1	Brig Kowadin*	Peterkin ..	269
on	1	E. I.		
e Hotel	1	St. bge. Aurora Mills	Philadelphia, Pa. .	Brown ..
on	10	Str Queen	Liverpool, England	Briggs ...
1	3	Canoe		

RECAPIT

No. 1.		District No. 2.		District No. 3.	
vessels	12	Total number of vessels driven ashore.	30	Total number of vessels driven ashore.	17
els	\$141,000	Total value of vessels	\$289,000	Total value of vessels ..	\$210,400
oes	\$12,250	Total value of cargoes	\$145,122	Total value of cargoes	\$101,250
prop-	\$37,410	Total amount of property saved.	\$232,980	Total amount of property saved.	\$117,965
prop-	\$121,840	Total amount of property lost.	\$195,142	Total amount of property lost.	\$193,685
lives	90	Total number of lives saved.	128	Total number of lives saved.	190
lives	...	Total number of lives lost.	15	Total number of lives lost.	1.
ship-shel-	14	Total number of shipwrecked persons sheltered at the stations.	36	Total number of shipwrecked persons sheltered at the stations.	73
ons.					
days'	96	Total number of days' shelter afforded.	50	Total number of days' shelter afforded.	309

* Value of vessel and cargo not ascertained;

OFFICE OF THE INSPECTOR OF UNITED STATES LIFE-SAVING STATIONS,
No. 16 Broadway, New York, March 20, 1875.

SIR: In obedience to your instructions of the 9th instant, (S. I. K.,) directing me to proceed to Cape Cod and investigate the circumstances connected with the wreck of the Italian bark *Giovanni*, on the 4th instant, and to transmit to the Department, in writing, the result of my investigation, I have the honor to submit the following report:

I reached Provincetown, Mass., on the afternoon of the 12th instant, and proceeded at once to Life-saving Station No. 6, "Peaked Hill Bar," three miles distant, accompanied by Superintendent Sparrow. I examined, under oath, Keeper Atkins and the six surfmen belonging to the station. On the following day I visited Station No. 7, and examined Keeper Worthen and his crew. The depositions of the keepers and two of the surfmen, the former verified under oath by all the surfmen of each station, are herewith transmitted.

I met several of the citizens of Provincetown on the evening of the 12th, and was informed that no blame attached to the men belonging to the two stations. It was generally agreed that they were promptly at hand when the vessel struck, and had used every exertion within their power to rescue the crew of the *Giovanni*. I did not, therefore, consider it necessary to obtain the sworn testimony of citizens, but confined my inquiry to the particulars of the disaster by an examination of the keepers and surfmen, by personal observation of the locality, and by practical tests of the mortar apparatus, regarding the efficiency of which I had heard doubt freely expressed. In questioning the men belonging to the stations separately, I was unable to discover any serious discrepancies in their testimony, and accordingly reduced to writing only the depositions of the keepers and two surfmen, which were afterward read respectively to all the surfmen and substantiated by them. There is no material difference in the depositions, except as to points of time and distance, which, under the circumstances, could not be expected to be accurately noted by the men.

From the evidence herewith submitted and the verbal statements of several eyewitnesses, the circumstances attending the disaster appear to have been substantially as follows:

During the night of the 3d of March, and continuing through the 4th and morning of the 5th, Cape Cod was swept by a violent northeast gale, accompanied by a thick snow-storm, which, on the morning of the 4th, broke up into violent squalls, the intervals between which were infrequent and of short duration, until the afternoon. Many of the oldest inhabitants of the cape, nearly all of whom are or have been sea-faring men, declare this to have been the severest gale that has occurred there for twenty-five years.

The severity of the storm during the night of the 3d and morning of the 4th was such that the keepers of the stations had caused the patrols to be doubled, in view of the dangers which would surround a solitary person exposed to such weather. The patrols of Nos. 6 and 7, before meeting, traverse a distance of about two and a half miles each. The distance along the beach between the two stations, roughly surveyed by Superintendent Sparrow, is four miles and 1,300 yards. One of the patrols belonging to No. 7 becoming exhausted from exposure to the fury of the storm, Keeper Worthen himself was compelled to take his place at 4 a. m. on the 4th. About 1 p. m. the blinding snow-storm that had prevailed during the morning and the previous night began to moderate, and soon exposed the ill fated *Giovanni* to the view of the two patrols, Paine and Rich, who were then about one mile north and west from Station No. 7. She was about half a mile outside of the outer bar, under a close-reefed main topsail, with the fore-topsail blowing in ribbons from the yard and bolt ropes. The sea was tremendous, breaking in seven fathoms, as it appeared to the men of the stations, who are familiar with the soundings off the cape. The bark was on the starboard tack, or heading to the westward; and at the moment she was discovered by the patrols, Paine and Rich, her foresail was seen to fall, and she swung off before the wind, heading for the beach, as if her master had at the same instant discovered the land, and, as a last and desperate resort, had determined to beach her. Doubtless the unfortunate commander saw the patrol, and believing help was at hand, steered more trustfully toward certain destruction. She soon came upon the outer bar, over half a mile from the shore, where the breakers were of such extraordinary height that as she surged over their crests her stern was uplifted high in the air, while her bow was submerged, the vessel appearing to the patrol about to "pitch-pole," or tumble over head first. Apparently crossing the outer line of breakers without damage; the bark now came upon the second or middle bar, as it is termed by the surfmen. For a moment she was enveloped in the breakers and spray, and on again appearing to the view her rudder was seen to be broken, and swinging useless across the stern-post. Thus disabled and unmanageable, she broached to, and went pounding along the outer edge of the inner bar until she brought up on shoaler ground, about a mile and a half to the northward and westward of the place where she first struck. When she came over the second line of breakers she was plainly visible to the keeper of Station No. 7, who was on

patrol near the Highland Light, about a mile away. Comprehending the situation at once, he hastened to the light-house and vainly endeavored to procure horses to haul the boat-carriage and apparatus up the coast. Then hurrying to his station, he perceived the bark drifting to the northward and westward, and concluded that she would eventually come on shore nearer to No. 6 than to his own station. Accordingly he assembled his crew and proceeded up the coast to the assistance of No. 6. From that station, in the mean time, the bark had already been descried by the patrols, and also by Keeper Atkins, who made signal for the return of his patrols from the eastward and westward, and prepared his mortar apparatus for transportation in the hand-cart. His long experience with wrecks in that vicinity suggested at once the impossibility of using a boat in such a sea, and the beach, which was thickly strewn with huge cakes of ice, together with the deep snow-drifts that covered the rugged sand-hills, made its transportation without horses utterly impracticable. The surfmen speedily assembled, and the loaded hand-cart was soon being dragged by eager hands toward the approaching wreck. At first they made fair progress along the beach below the ice, but the rising tide drove them to the first range of sand-hills, which present to the sea steep faces or bluffs whose heights vary from fifteen to thirty feet. The route of the hand-cart was now impeded by the soft, yielding nature of the coarse sand and frequent snow-drifts. Within half a mile of the point nearest the wreck, they were met by a portion of the crew of station No. 7, and with their assistance finally arrived abreast of the bark, which appeared to be hard and fast about six hundred yards distant. The seas were making a clean breach over her, and, driving onward with resistless fury, finally broke up in a tremendous surf upon the beach. At this time two persons were discovered in the breakers, clinging to a plank. They were drifting rapidly to the westward in the strong current, which invariably runs in that direction during easterly gales. Their course was followed along the beach by the surfmen, with lines ready to assist them. Occasionally they appeared to be coming directly in, but the under-tow would sweep them seaward again. After drifting nearly a mile, one of them was swept from the plank and disappeared. The other, who proved to be the steward of the bark, finally came within reach of a surfman, who, with a line around his body, rushed into the surf and brought the exhausted man safely on the beach. He was immediately conveyed to station No. 6, and properly cared for. Knowing their utter helplessness to render the hapless crew of the bark any present aid, the life-saving men for a moment stood appalled at the awful scene. But the keepers were soon in consultation, and determining that the chances were in favor of the bark driving closer in on the rising tide, and coming within reach of the mortar apparatus, one man was left upon the beach and the remainder proceeded to station No. 7 for the life-car. With the life-car, hawsers, shot-lines, shovels, axes, sand-anchors, crotch, &c., on the boat-carriage, the two crews started again for the wreck about 5.30 p. m. Their route lay behind the outer ridge of the sand-hills, the beach being impassable, as the sea was breaking in many places sheer against the bluffs. Frequent snow-drifts four or five feet deep opposed their progress in the hollows between the hills, and a passage for the carriage had to be forced by shoveling away or beating down the snow. The darkness of the night was such that the two lanterns they carried but dimly lighted their path. About midway they were met by a party of ten or twelve persons from Truro on foot, and bound to the wreck. These willingly lent their assistance, and at 10 o'clock the carriage was abreast the bark. This toilsome journey, over a distance of about two and a half miles, occupied four hours and a half.

From the foregoing it will be seen that the crews of the stations had zealously kept the required watchfulness, and were indefatigable in their efforts to get the necessary apparatus upon the ground.

The darkness of the night and the continued violence of the gale prevented any further efforts at that time to save the crew of the bark. Fires were lighted, around which the surfmen gathered shivering in their wet clothing, while they burned signal-lights to encourage the shipwrecked people. By the glare of the burning signals the wreck could be occasionally faintly discerned rolling helplessly in the breakers. About midnight, portions of the wreck and cargo began to come ashore, and gave token to the watchers that the vessel was breaking up. Daybreak was anxiously awaited, and when at last it came the bark's foremast alone was standing, and in its top were gathered the survivors. The wreck had now beaten in to within perhaps 400 yards of the shore and lay rolling heavily. The distance between the wreck and the beach was variously estimated by the life-saving men and by the bystanders. No estimate was less than 300 yards, while the greater number judged her at 400 and upward. That she must have been at least 400 yards off is evident from the fact that the unfortunate people in the foretop of the bark were so indistinctly seen from the shore that opinions varied as to their number, some placing them at five and others at seven or eight. The tide was nearly full. The mortar apparatus was placed in position directly opposite the wreck, and as near the water as possible, and the first shot fired. Its aim was directly at the wreck and right in the wind's eye, (northeast.) The shot fell short.

The gale had slightly abated, but still offered very great resistance, as was indicated by the bowing of the line upward far above the trajectory of the ball. A second shot was fired, carrying out, according to the statement of Keeper Atkins, 275 yards of line, and a third with no better success. During the firing, the foremast was swaying frightfully to and fro, and the unfortunate mariners, no longer able to maintain their grasp, were flung, one by one, from the foretop into the sea; and just after the third shot the last man disappeared. The foremast remained standing until about 10 a. m., when it fell, and the remainder of the vessel broke up. The mortar used on the occasion belonged to Station No. 6. It was manufactured in 1873, at the West Point Foundry, at Cold Spring, N. Y., and is exactly similar in weight and caliber to those in use at all the stations, except an improvement in the bed-piece, which gives additional strength to that part. The firing was superintended by Keeper Atkins, who is familiar with the use of the apparatus, from frequent practice and an experience of many years in the service of the Massachusetts Humane Society.

On the 12th and 13th instant I carefully inspected the mortar apparatus at stations 6 and 7. I found the apparatus at both stations in excellent condition, and had several shots fired in my presence, with as good effect as mortars used for this purpose usually give.

The powder used at the stations is "Dupont's best sporting H F." The charge is four ounces of powder, which is the capacity of the chamber. More than that quantity has not been found to materially increase the distance; the combustion of the powder in the chamber driving the outside grains, without their ignition, as was shown by firing over clean snow.

In view of the fact that the loss of life at this disaster has been somewhat extensively and erroneously attributed to the failure of the mortar apparatus to accomplish what might be expected of it, I deem it proper, in this connection, to give a brief description of the apparatus, and to refer to what has been heretofore accomplished with it by experiment and in actual service.

The mortar is of the ordinary form with a caliber of $5\frac{1}{4}$ inches, and chambered for a charge of 4 ounces of powder, weighing with the bed about 300 pounds. The iron balls are solid and weigh 24 pounds each. They are cast with a score 2 inches long by $\frac{1}{4}$ of an inch wide, the central depth of which is 1 inch. Across the center of the score an iron-bar is inserted flush with the surface of the ball, to which in service a line is attached. Each station is furnished with two shot-lines, one of Manila and the other of Italian hemp. The first is about three-eighths and the latter seven-sixteenths of an inch in diameter. The weights are, respectively, ten and twelve yards to the pound. The character of these lines was determined after a long series of experiments, as also by actual service in this country, and particularly in England, where this method of assisting the shipwrecked originated. The use of the mortar for the purpose of throwing a line was first suggested in 1791, and in 1809 six persons were rescued from a wreck by means of Captain Manby's mortar apparatus, that furnished the model upon which our own, with some improvement, is constructed.

The essential requirements of an efficient apparatus have been found to be as follows:

1st. Portability, which was very early acknowledged to be the very essence of the service, as it was apparent that the whole apparatus must be light enough to be readily transported along the coast by a few persons.

2d. A piece of ordnance answering the first requirement that will at the same time project a shot the greatest distance without such impetus as to impair the safety of the line.

3d. A line whose size will encounter the least resistance in its passage through the air, light enough to avoid too great an augmentation of the weight to be carried by the ball, and withal of sufficient strength to withstand the jerk of the initial velocity of the shot, and bear the heavy strain of dragging the hauling lines of the apparatus by the shipwrecked people across strong currents and through heavy breakers.

For use at shipwreck, in addition to the mortar, balls, and shot-lines, there must be hauling-lines, a hawser, life-car, and various implements transported.

It will thus be seen that the first requirement (portability) governs the others and limits the size and range of the mortar. Our mortars conform to the foregoing, and their most effective range in heavy weather is from 250 to 275 yards, while under very favorable circumstances they have carried the line 400 yards. The ball alone has been thrown 1,000 yards. No better, if as good, results have been obtained in any other country. The latest account within my reach of experiments that have been made in England, where for sixty years these mortars have been used, furnishes the following table:

Mean of extreme range obtained with shot 30 pounds weight, attached to line of equal size of Russian and Manila hemp, with a brass $5\frac{1}{4}$ -inch mortar, at an elevation of 33° , charge 10 ounces of powder. Mean of 20 rounds.

	Yards.
Fine weather and light winds, Russian	248
Fine weather and light winds, Manila	285

	Yards.
Moderate weather, fresh breeze, Russian	237
Moderate weather, fresh breeze, Manila	279
Elevation 28°, strong gale and heavy squalls, Russian	211
Elevation 28°, strong gale and heavy squalls, Manila	243

It will be observed that 10 ounces of powder was used in the above experiments. Equally as good, and even better results have been obtained with our mortars of the same caliber, charged with only four ounces.

Respectfully referring you to my report dated September 1, 1873, of experiments with the Boxer rocket-apparatus, used extensively in England, it will be seen that the greatest range obtained with them under the most favorable circumstances, was 400 yards. Their flight either against or across a strong breeze of wind is very uncertain, much more so than that of the 24-pound ball. A recent invention in Germany for projecting lines for life-saving purposes was some time since brought to my notice. But, while this apparatus appeared ingenious and somewhat more portable than our own, the range of the shot is no greater. From all the information I could obtain, as to the state of the sea, it seems scarcely possible that any boat whatever could have reached the wreck. But it is to be regretted that the surf-boat was not at hand, that an attempt might have been made. The impracticability of transporting it from either station, without the aid of at least two horses, was apparent to me, after surveying the ground eight days after the disaster. In this connection it is suggested that a few of the stations may be supplied with one or two horses during the winter months, or authority given by law to impress teams for hauling the boat-carriages, when the safety of human life is involved, as is the case in England.

In view of the difficulty experienced on the above occasion in transporting the apparatus, and to provide for similar emergencies in that quarter, I recommend the establishment of a relief boat-house midway between stations 6 and 7. The house need be only large enough to contain a boat and a life-car, with perhaps a hawser and a few minor articles.

In case of any disaster within half a mile on either side of the relief-house, the men belonging to the stations could at once assemble, there and find the heaviest portions of the apparatus already at hand, and perhaps but a comparatively short distance from the wreck.

On the 14th, I personally examined the scene of the disaster. The spot where the mortar was placed was easily identified and pointed out. The shoals in the direction of and neighborhood of the line of firing (at right angles with the line of the beach) were examined in a boat, 400 yards out, and no vestige of the wreck was found, so that the exact spot where she broke up could not be accurately defined. Two hundred and twenty-six measured yards westerly from the line of firing, and 440 feet from low-water mark on the beach, I found a portion of the wreck, apparently all that remains in the water of the ill-fated Giovanni.

It is evident that during the whole time the vessel was beyond the reach of any life-saving apparatus yet invented. If she had been provided with any one of the various life-rafts, it is more than possible that all hands might have reached the shore in safety. Her boats were soon destroyed by the huge seas that were seen to sweep her decks.

No portion of Cape Cod is so dangerous as that lying between the Highland Light and the Race. Its outlying shoals extend seaward in some places nearly a mile from the beach, and upon them numerous melancholy disasters have occurred. A light-ship and fog-horn on Stellwagen's Bank would be an important aid to navigation, and largely divest the shoals off the bend of the cape of their terrors.

I am, very respectfully,

J. H. MERRYMAN,

Captain United States Revenue Marine and Inspector.

Hon. B. H. BRISTOW,

Secretary of the Treasury, Washington, D. C.

APPENDIX B.

Abstracts of returns of wrecks and casualties to vessels which have occurred on and near the coasts and on the rivers of the United States, and to American vessels at sea, and on the coasts of foreign countries, during the fiscal year ending June 30, 1875.

The following statistics relating to disasters to shipping during the fiscal year ending June 30, 1875, are compiled from returns collected and transmitted by officers of the customs in compliance with the provisions of the act of Congress approved June 20, 1874, and with instructions issued from the Department. In order to secure uniformity in the returns, the several collectors of customs were supplied with blank forms containing a list of questions, the answers to which would afford the requisite data, with instructions to distribute the same to their subordinate officers and to the managing owners, agents, and masters of vessels suffering disaster in their respective districts. Charts showing the coasts of the United States were also furnished officers of the customs, who were required to note upon them by certain symbols the exact localities of all disasters, reports of which they had transmitted to the Department. These charts were returned with the disasters noted at the end of each quarter. By their aid the localities of disasters have been fixed upon the wreck-charts which follow the tables. Where several casualties occurred at or near the same point during the year, and it has consequently been impracticable to insert the symbol of each disaster in the exact locality of its occurrence, the symbols have been grouped and lines extended from the groups to the localities. In cases of collision, one symbol is used to denote a disaster, although two or more vessels were involved.

The returns above named, which give the name of each vessel and various other particulars not included in the tables, are carefully filed in the Department so as to be readily referred to for such particulars.

In the preparation of the tables it has been found advisable, in order to facilitate reference, to make the following general divisions:

I. Disasters occurring on the Atlantic and Gulf coasts of the United States, embracing—

1. All casualties outside of, but in proximity to, the coast line.
2. All casualties occurring in the bays and harbors adjacent to the coasts named.
3. All casualties occurring in or near the mouths of rivers emptying into the ocean or gulf.

II. Disasters occurring upon the Pacific coast of the United States, including those occurring in adjacent waters, as in the first division.

III. Disasters occurring on the Great Lakes, embracing—

1. All casualties occurring on Lakes Superior, Michigan, Huron, St. Clair, Erie, or Ontario, reported by officers of the customs, whether in waters under the jurisdiction of the United States or of Great Britain.
2. All casualties occurring in the rivers, straits, &c., connecting the several lakes named.
3. All casualties occurring in the harbors of any of said lakes, or in or near the mouths of rivers emptying into them within the United States. One disaster which occurred on Lake Champlain is included in this division.

IV. Disasters occurring in rivers within the United States, embracing all rivers except those referred to in the foregoing division.

V. Disasters occurring to American shipping at sea or in foreign waters.

The disasters embraced in the foregoing divisions are classified as follows, viz:

1. *Foundering*—embracing founderings which resulted from the leaking or capsizing of vessels, but not those which resulted from collision, stranding, or striking any sunken wreck, or against piers, snags, or ice.

2. *Strandings*—embracing disasters resulting from running aground, striking a rock, reef, bar, or other natural object, although the vessel may have foundered as a result of such casualty.

3. *Collisions*—embracing all collisions between vessels only.

4. *Other causes*—embracing disasters resulting from various causes as follows, viz:

Fire, irrespective of result.

Scuttling, or any intentional damage to vessel.

Collisions with fields or quantities of ice, although vessel may be sunk thereby.

Striking on sunken wrecks, anchors, buoys, piers, or bridges.

Leakage, (except when vessel foundered or went ashore for safety.)

Loss of masts, sails, boats, or any portion of vessel's equipments.

Capsizing, when vessel did not sink.

Damage to machinery.

Fouling of anchors.

Striking of lightning.

Explosion of boilers.

Breakage of wheels.

Also water-logged, missing, and abandoned vessels.

Four hundred and seventy-seven vessels are reported as having met with collision, but it should be remembered that as two vessels were engaged in each collision, (though in a few instances three or more collided with each other in gales,) the actual casualties of this nature are about one-half that number.

Besides the disasters to vessels and cargoes which are embraced in the tables, 73 lives were lost by drowning out of the crews employed on 54 different vessels. In these cases neither vessels nor cargoes suffered damage, the persons drowned having been lost overboard, or having perished by the capsizing of small boats in which they had left their vessels to attend fishing-trawls, or for some other purpose.

While the information contained in the following statements is undoubtedly generally accurate, it should be borne in mind that the reports upon which the tables are based are those of the owners, agents, or masters of the vessels concerned, who are interested parties. The tables distinguishing the causes of disasters, therefore, may not be entirely reliable, and the actual number of disasters arising from defects of vessels, or their equipments, or from carelessness, inattention, ignorance, &c., may be more numerous than appears.

The number of disasters to foreign vessels in American waters during the year was 83, copies of the returns of which have been forwarded through the Department of State to the respective governments to which the vessels belonged. In return, wreck reports giving the particulars of disasters to American vessels on foreign coasts have generally been received from the governments of the countries in which they occurred, copies of which have, in all cases, been promptly forwarded to the owners or agents of the vessels concerned.

The tables include all disasters involving losses as low as \$50, for the purpose of exhibiting the nature, causes, and localities of casualties, the character of vessels, loss of life, and other information of importance.

As, however, any damage less than \$500 to vessels or cargoes may be considered unimportant, the following table is presented which shows the number of casualties resulting in damage of that amount and exceeding it.

	Amount of losses.														
	\$500 to \$1,000.	\$1,000 to \$2,000.	\$2,000 to \$5,000.	\$5,000 to \$10,000.	\$10,000 to \$20,000.	\$20,000 to \$30,000.	\$30,000 to \$40,000.	\$40,000 to \$50,000.	\$50,000 to \$75,000.	\$75,000 to \$100,000.	\$100,000 to \$200,000.	\$200,000 to \$300,000.	\$300,000 and over.	Unknown.	Total.
Atlantic and Gulf Coasts.....	85	80	82	47	30	11	5	3	3	3	4	.....	.....	65	415
Pacific Coast	2	5	6	7	6	1	1	1	.....	.....	2	.....	.....	6	37
Great Lakes	50	24	40	20	18	7	5	3	5	1	.....	.....	.....	61	234
Rivers	11	10	12	11	8	5	1	2	4	3	1	.....	.....	13	81
At sea or in foreign waters.....	12	15	41	34	24	14	8	4	5	4	7	1	1	15	185
Total.....	160	134	181	119	86	38	20	13	17	11	14	1	1	160	955

Prior to the act of June 20, 1874, there was no provision of law requiring the collection and preservation of statistics of marine disasters. Such statistics, however, became a year or two since incidentally needful to the Department. Instructions were therefore issued to officers of the customs, requiring them to collect and forward all essential particulars of disasters which might thenceforth occur within their districts, or to vessels owned therein, together with all obtainable information respecting disasters of the ten preceding years. All available sources were resorted to for the desired data, such as the records of underwriters, wreck commissioners, superintendents of life-saving stations, light-house keepers, &c. From the careful research made and the extent and completeness of the various records which were consulted, it is believed that the information obtained is substantially correct. These statistics, properly tabulated and arranged by years, were published in an appendix to the last annual report, and are available for comparison with the following tables of last year's disasters.

TABLE N.—Abstract of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1875, showing the tonnage, and distinguishing the number of those totally lost and those partially damaged.

Burden of vessels.	July.		August.		Septem-ber.		October.		Novem-ber.		Decem-ber.		January.		Febru-ary.		March.		April.		May.		June.		Total.		Aggregate.
	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	Total loss.	Partial loss.	
Not exceeding 50 tons	1	10	5	6	6	13	4	9	4	5	2	4	3	5	3	12	6	12	5	4	1	8	1	5	41	93	134
Over 50 and not exceeding 100 tons	5	4	2	10	...	12	3	10	5	8	7	5	4	10	3	12	2	3	...	7	1	9	1	14	33	104	137
Over 100 and not exceeding 200 tons	3	13	...	8	3	12	1	18	6	21	1	11	3	9	4	5	3	12	1	12	3	2	1	9	29	132	161
Over 200 and not exceeding 300 tons .....	...	2	...	1	...	3	1	6	2	6	1	3	...	7	...	4	1	2	...	4	1	10	4	6	10	61	71
Over 300 and not exceeding 400 tons	1	2	2	6	2	6	...	2	...	1	...	1	...	3	2	5	1	6	...	5	1	2	...	1	9	40	49
Over 400 and not exceeding 500 tons	1	1	...	1	...	...	...	2	...	2	...	1	1	3	...	6	1	5	...	3	...	3	...	...	3	27	30
Over 500 and not exceeding 600 tons .....	...	3	...	1	...	1	1	...	...	1	...	1	...	2	...	1	2	...	...	1	...	1	...	3	2	15	17
Over 600 and not exceeding 700 tons .....	...	...	...	1	...	1	1	1	...	2	...	3	...	...	...	2	...	...	...	...	...	...	...	...	1	6	7
Over 700 and not exceeding 800 tons .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	11
Over 800 and not exceeding 900 tons .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	6
Over 900 and not exceeding 1,000 tons .....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
Over 1,000 and not exceeding 1,100 tons	1	...	...	2	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	3	...	2	7	9
Over 1,100 and not exceeding 1,200 tons	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	4	4
Over 1,200 and not exceeding 1,400 tons .....	...	...	...	...	...	...	...	1	...	...	...	...	...	...	2	1	...	...	1	...	...	...	...	...	2	4	6
Over 1,400 tons .....	...	...	...	1	...	1	...	...	...	...	...	2	...	...	...	2	...	...	...	...	...	...	...	...	...	11	11
Unknown .....	...	5	...	2	...	5	...	7	...	5	...	2	...	...	...	4	1	1	...	5	...	4	...	6	1	47	48
	11	42	9	39	11	56	10	56	17	53	11	33	13	44	16	60	17	49	6	44	7	45	7	47	135	568	703
Total.....	53		48		67	66	66		70		44		57		76		66		50		52		54		703		

NOTE.—In the columns of "partial loss" in this table are included the casualties in which the vessels sustained no damage; for the number of which see appropriate column in Table 2.

REPORT OF THE SECRETARY OF THE TREASURY.

Table of returns of disasters to vessels on the Atlantic and Gulf coasts during the year ending June 30, 1875, distinguishing age.

Age.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
7 years	5	4	11	6	8	3	9	10	8	12	7	6	89
10 years	8	11	12	12	11	10	12	22	15	7	11	8	143
14 years	13	9	9	8	11	5	10	20	18	6	9	12	112
20 years	13	5	6	6	5	2	2	11	3	6	5	6	79
25 years	6	5	9	7	9	5	7	5	7	6	5	5	76
30 years	9	6	5	1	11	3	5	3	3	2	5	4	54
35 years	4	2	6	2	1	1	1	1	3	3	3	2	25
40 years	2	1	1	1	3				2	2			12
45 years	2		1	2					1				6
50 years	1	1		1	1	1					1		5
	9	9	6	16	9	8	5	7	9	6	4	9	97
	53	48	67	66	70	44	57	76	66	50	52	54	703

Table of returns of disasters to vessels on the Atlantic and Gulf coasts during June 30, 1875, showing the number of vessels and distinguishing their cargoes.

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
	2	3	2	4	4	2	5	11	2	3	6	8	52
	11	10	22	17	7	7	12	23	16	10	12	12	156
					1					1			1
	10	5	9	13	11	1	4	4	6	1	3	7	74
Wool					1	3	2	11	12	4	3		41
Sisal, and honey.	2		2	1	3	2	2	11	12	4	3		41
				1	1	1	3		1	1	2	2	11
Iron	1				2			3	1	1	2	2	11
		1				1			1				4
					1			2			1		4
	1	3		1	1		5		2	1	1		15
Cash	1			1	1	1	1	1	2	1	1	1	10
			1						1	1			2
Oil	1	1	2	1	2	5	2	1	2	1	1		19
Grain	1				1		1		1	1		1	6
	1	1	1				1						4
							1			2	1	1	7
Staves		2	1	2	3	1	1	1			1	1	8
Wool, &c		3	2	4	3		1				1	1	10
Wool											2		2
Wool	6	7	10	8	15	7	8	7	7	9	7	8	90
	3	1	3		1		2	2	2	1			15
			1	1		2	1	1	1	1			8
		1			1					1	1		3
		2						1		2			5
Oil			1				1	2	4		1	3	12
	1				1	3	1	1	2		1	1	11
Soda ash	1	1	1		1						1		5
	1	1			1								3
			1			1	1	1			1		4
	2	1		1		1							5
								1	1				2
Woolstones	2	1	2	2	4	2			1	5	1		16
					1				1				2
	6	4	5	11	5	3	3	2	1	5	4	6	55
	33	48	67	66	70	44	57	76	66	50	52	54	703

TABLE OF THE TREASURY.

U COAST.

of vessels on the Pacific coast during the year
and value of vessels and cargoes and amount of

e	Number of cargoes value un- known.	Loss to ves- sels.		Number of vessels totally lost, amount unknown.	Number of vessels damaged, amount unknown.	Loss to car- goes.		Number of cargoes totally lost, amount unknown.	Number of cargoes not dam- aged or damage not known.
		Number.	Amount.			Number.	Amount.		
10	...	2	\$43,000	...	...	1	\$14,000	...	...
2	...	1	2,500	...	...	1	450	...	...
...	1	1	2,000	...	1	...	...	...	1
...	...	1	50,000	...	...	...	...	...	...
10	...	4	25,500	...	...	1	2,000	...	...
10	1	9	55,250	1	...	4	4,500	1	...
10	...	1	8,000	...	1	...	...	...	1
10	...	3	12,700	...	...	2	325	...	1
10	3	2	200,000	...	2	...	...	1	3
10	1	4	36,000	...	...	1	500	...	2
10	2	4	135,500	...	1	...	...	1	2
10	8	34	570,450	1	5	10	21,775	3	11

to vessels on the Pacific coast during the year
of vessels totally lost, the number damaged, ag-
er of passengers and crew, and number of lives

Number of casual- ties resulting in no damage to vessel.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
...	2	1,052.59	33	1	...
...	1	32.88	4	...	...
...	2	35.41	5	...	...
...	1	130.09	5	4	1
...	4	131.56	27	5	14
...	10	1,050.81	76	71	...
...	2	...	44	103	...
...	3	302.50	17	...	...
...	4	724.63	68	188	...
...	4	451.26	32	...	1
...	5	1,717.74	123	506	2
...	40	5,638.53	434	876	18

TABLE 15.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1875, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance, where known.

Month.	Number of vessels and cargoes reported to be insured, and amount of insurance.					Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes whether insured or not unknown.		Vessels in ballast.
	Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
	Number.	Amount.	Number.	Amount.						
July						1	1	1		1
August	1	1, 000			1, 000		1			
September	1	2, 000			2, 000			1	1	1
October						1				1
November	3	11, 500			11, 500	1	1			3
December										
January	4	13, 700	1	5, 700	19, 400	6	4			5
February	1	10, 000			10, 000			1	1	1
March						3	2	2	1	2
April	1	58, 000			58, 000	1		2	4	
May	3	18, 000			18, 000		1	1	2	1
June	4	114, 300	1	40, 000	154, 300			1	3	1
Total	18	222, 500	2	45, 700	274, 200	13	10	9	12	16

TABLE 16.—Abstract of returns of disasters to vessels on the Pacific coast during the year ending June 30, 1875, distinguishing the nature of each casualty.

Month.	Foundered.	Stranded.	Collided.	Capsized.	Never heard from.	Miscellaneous.	Unknown.	Total.
July	1	1						2
August				1				1
September			2					2
October		1						1
November		2			2			4
December								
January	1	6	2			1		10
February		1				1		2
March	1	2	2					5
April		2	2					4
May		4						4
June		4					1	5
Total	3	23	8	1	2	2	1	40

act of returns of disasters to vessels on the great lakes during the year end-'5, showing the number of vessels and cargoes insured and uninsured, and insurance where known.

Number of vessels and cargoes reported to be insured, and amount of insurance.				Number of vessels and cargoes reported as not insured.		Number of vessels and cargoes, whether insured or not, unknown.		Vessels in ballast.	
Vessels.		Cargoes.		Total amount of insurance.					
No.	Amount.	No.	Amount.		Vessels.	Cargoes.	Vessels.		Cargoes.
33	\$553,830	12	\$185,254	\$739,084	19	20	9	13	16
23	972,100	6	50,994	323,094	19	16	10	12	17
46	735,000	16	200,130	935,130	28	20	11	24	25
44	846,130	16	310,867	1,156,997	28	26	7	21	16
67	1,137,030	29	527,152	1,664,182	35	36	11	26	22
2	36,000	2	21,000	57,000	6	3	1	1	3
<hr/>									
1	12,000	1	22,000	34,000	3		1		4
3	14,300			14,300	5	3	1		6
20	323,700	3	25,543	349,243	28	20	8	15	16
17	202,600	9	124,500	327,100	28	14	6	14	14
<hr/>									
56	4,122,690	94	1,467,440	5,590,130	198	158	65	196	141

act of returns of disasters to vessels on the great lakes during the year end-'5, showing the number of vessels, and distinguishing the nature of each

						Lost sails, cables, anchors, &c.	Disasted.	Sprung & leak.	Water-logged.	Miscellaneous.	Total.
				1		7	1	4		6	61
				1		2	1			6	51
				1		2	4	7	1	6	83
				1		1	1	1		12	29
				2		13	2	3		12	113
				..		2		1		3	9
				..							
				1							5
				1		1				3	9
				2		5		1	3	10	56
				..		4	2	1	1	8	51
.....	16	146	207	3	10	37	11	11	5	66	519

TABLE 20.—Abstracts of returns of disasters (excluding collisions) to vessels on the great lakes during the year ending June 30, 1875, showing the number of vessels, and distinguishing the cause of each disaster.

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
CLASS 1.—Arising from stress of weather :													
Foundered	1	...	...	1	...	...	...	...	...	...	...	...	2
Stranded	2	2	1	14	11	1	...	...	...	...	6	1	38
Sprung a leak	3	1	5	1	2	1	...	...	...	...	1	...	14
Damaged rigging, hull, &c	8	3	6	7	17	2	...	...	...	2	5	6	56
Capsized	1	...	...	...	...	...	...	...	...	1	...	...	2
Struck pier, crib, pile, &c	1	1	1	...	1	...	...	...	...	...	...	1	5
Loss or shifting of deck-load .....	...	...	...	...	1	...	...	...	...	...	1	...	2
Total	16	7	13	23	32	4	...	...	...	3	13	8	119
CLASS 2.—Carelessness, ignorance, &c. :													
Errors in steering, navigation, &c	3	1	3	5	6	...	...	...	...	...	2	...	20
Negligence, carelessness	1	...	2	...	...	...	...	...	...	...	2	...	5
Overloading .....	...	1	...	...	...	...	...	...	...	...	...	...	1
Fog-whistle not blowing .....	...	1	...	...	...	...	...	...	...	...	...	...	1
Ignorance .....	...	1	...	...	...	...	...	...	...	...	...	...	1
Absence or changes of buoys, lights, &c .....	...	...	...	3	4	...	...	...	...	...	...	...	7
Total	4	4	5	8	10	...	...	...	...	...	4	...	35
CLASS 3.—Defects in vessels or equipments :													
Defective stern .....	...	...	1	...	...	...	...	...	...	...	...	...	1
Wheel-ropes out of order .....	...	...	1	...	...	...	...	...	...	...	...	...	1
Variation of compass .....	...	...	...	3	...	...	...	...	...	...	...	...	3
Defective rigging .....	...	...	...	...	...	...	...	...	...	...	...	1	1
Total .....	...	...	2	3	...	...	...	...	...	...	...	1	6
CLASS 4.—Other causes :													
Dragged anchor .....	...	...	...	1	...	...	...	...	...	...	...	...	1
Explosion	1	1	...	1	...	...	...	...	...	...	...	1	4
Fire	1	1	1	1	2	...	...	...	1	1	2	...	10
Struck by lightning	3	3	...	...	...	...	...	...	...	...	1	1	8
Thick and foggy weather	3	1	5	3	22	1	...	...	...	...	4	3	42
Parting or fouling of tow-line	1	...	...	2	2	...	...	...	...	1	...	...	6
Mistayed .....	...	1	1	...	...	...	...	...	...	...	...	...	2
Sunk by ice .....	...	...	...	...	...	2	...	...	...	1	...	...	3
Machinery disabled	1	1	1	1	3	...	...	...	...	...	2	3	12
Currents, tides, &c .....	...	...	...	...	1	...	...	...	...	...	1	...	2
Sprung a leak	2	...	3	2	2	...	...	...	...	...	...	...	9
Fault of tug towing	1	...	...	...	...	...	...	...	...	...	2	...	3
Heavy sea .....	...	1	2	5	1	...	...	...	...	...	...	1	10
Capsized .....	...	1	...	...	...	...	...	...	...	...	...	...	1
Struck bridge, pier, pile, crib, wreck .....	...	...	1	2	1	...	...	...	...	...	3	1	8
Water-logged .....	...	...	1	...	...	...	...	...	...	...	1	1	3
Wind failed .....	...	...	...	1	1	...	...	...	...	...	...	...	2
Shifting of cargo, deck-load, &c .....	...	...	...	...	...	...	...	...	...	...	3	...	3
Miscellaneous .....	...	1	2	2	...	...	...	...	...	1	1	1	8
Total	13	11	17	21	35	3	...	...	1	4	20	12	137
Unknown	2	4	2	2	4	...	...	...	...	...	1	...	15
Aggregate	35	26	39	57	81	7	...	...	1	7	38	21	312

TABLE 30.—Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1875, showing the number of vessels collided, and distinguishing the cause of each disaster.

	Struck of weather.	Dragging anchor.	Mistaking.	Fog.	Carelessness.	No lookout.	Error in steering.	Improper lights.	Fault of tug towing.	Parting of tow-line.	Unknown.	Total.
.....	2	12	12	12	4	2	.....	.....	14	88
.....	12	.....	4	.....	.....	.....	17	83
.....	12	.....	4	2	.....	.....	24	86
.....	6	.....	.....	.....	14	86
.....	4	.....	.....	.....	12	82
.....	2	82
.....	4	82
.....	18	12
.....	10	.....	4	.....	12	30
.....	4	2	2	6	14	2	30	4	16	2	125	207

Abstract of returns of disasters to vessels on the great lakes during the year ending 1875, showing the number of vessels and distinguishing their description.

July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
2	2	2	3	1	1	.....	.....	.....	1	.....	3	27
3	2	5	12	.....	.....	.....	.....	.....	.....	22	3	17
.....	1	4	1	.....	.....	.....	.....	.....	.....	.....	.....	4
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
30	25	40	51	71	6	.....	.....	5	1	20	30	313
.....	3	3	4	1	1	.....	.....	.....	.....	2	.....	20
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
.....	3	1	.....	1	.....	.....	.....	.....	.....	4	.....	9
14	11	20	13	23	1	.....	.....	.....	1	13	13	114
.....	2	.....	.....	1	.....	.....	.....	.....	.....	1	2	6
61	51	65	79	113	9	.....	.....	5	9	56	51	519

Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1875, showing the number of vessels and distinguishing their cargoes.

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
.....	18	17	25	10	23	3	..	..	4	6	18	14	141
.....	8	3	8	2	6	..	..	..	..	1	3	4	41
.....	1	1	1	1	1	..	..	..	..	..	..	..	3
and provisions	10	6	17	15	23	2	..	..	1	..	5	8	83
.....	2	2	2	6	5	..	..	..	..	1	10	2	33
.....	9	7	8	10	15	2	..	..	..	1	12	12	76
.....	..	1	4	3	14	1	..	..	..	..	1	2	22
.....	..	2	1	2	4	..	..	..	..	..	..	2	9
me, and building material	1	2	5	3	7	..	..	..	..	..	4	..	22
e	5	3	5	6	6	..	..	..	..	..	6	5	36
.....	2	2	9	6	9	1	..	..	..	..	5	4	39
.....	61	51	85	79	113	9	..	..	3	9	56	51	519

Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1875, showing the number of foreign vessels and distinguishing their

Nationality and rig.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
er	1	1	..	..	..	..	..	..	..	..	2	..	4
.....	..	1	..	..	..	..	..	..	..	..	..	..	1
.....	1	1	..	..	..	..	..	..	..	..	..	..	2
barge .....	..	1	..	..	..	..	..	..	..	..	..	..	1
.....	2	4	..	..	..	..	..	..	..	..	2	..	6

Abstract of returns of disasters to vessels on the great lakes during the year ending June 30, 1875, showing the number of vessels and distinguishing the lakes and waters on which they occurred.

Total
7
231
30
11
115
31
1
35
2
15
4
1
1
1
519

TABLE 40.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the number of vessels and cargoes insured and uninsured, and the amount of insurance where known.*

Number of vessels and cargoes reported to be insured and amount of insurance.					Number of vessels and cargoes reported not insured.		Number of vessels and cargoes whether insured or not, unkn'n.		Vessels in ballast.
Vessels.		Cargoes.		Total amount of insurance.	Vessels.	Cargoes.	Vessels.	Cargoes.	
Number.	Amount.	Number.	Amount.						
3	\$92,000	2	\$21,500	\$113,500	6	2	1	3	3
3	63,300	1	7,500	70,800	6	2	1	4	4
1	4,000			4,000	1	4		1	3
2	47,500	3	21,150	68,650	6	1	1	2	3
3	53,500	1	5,000	58,500	5	3	1	3	2
2	45,000	4	190,000	235,000	6	3	1	2	2
2	33,000	3	655,000	688,000	4	2		1	
7	71,600	3	51,000	122,600	1		1	3	3
4	81,000	2	65,000	146,000	5	2		1	4
4	110,000	5	127,000	237,000	2	1	1		1
3	25,000			25,000	4	3		3	1
2	15,000			15,000	5	2		1	4
36	641,900	24	1,203,150	1,845,050	57	25	7	24	27

Abstract of returns of disasters to vessels on the rivers of the United States during June 30, 1875, showing the number of vessels, and distinguishing the casualty.

Month.	Foundered.	Stranded.	Collided.	Snagged.	Fire.	Capitaled.	Miscellaneous.	Total.
.....			4	3	1		2	10
.....	1		2	4	1		2	10
.....		3	4		1			8
.....	1	3	4				1	9
.....	1		4	3			1	9
.....		1		4	1		3	9
.....	1	2	2	2	1		1	9
.....	1	1		4	1		2	9
.....			2		4		1	7
.....		1		1	2		3	7
.....	2	2			1		2	7
.....	7	16	22	22	13		20	100

TABLE 44.—*Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the number of vessels and distinguishing their description.*

Description of vessels.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Barges			1	1									2
Barks			1										1
Brigs								1					1
Canal boats		1	1	1									3
.....													1
.....	3	1	2	4	1	2	2	1	1	2	2	2	23
.....					1								1
.....							1						1
.....	7	9	3	2	6	7	3	7	8	4	3	5	65
.....				1	1								2
.....	10	10	8	9	9	9	6	9	9	7	7	7	100

Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the tonnage and distinguishing the number of those lost and those partially damaged.

	4	6	3	7	4	4	1	2	2	7	2	7	1	5	1	2	5	4	5	2	1	6	3	4	32	69	100
.....	10	10	8	9	9	9	6	9	9	7	7	7	7	100													

columns of "partial loss" in this table are included the casualties in which the vessels were damaged, for the number of which see the appropriate column in Table 39.

TABLE 46.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the number of vessels and distinguishing age.

Age.	July.	August.	September
Not exceeding 3 years	2	2	..
Over 3 and not exceeding 7 years	1	1	3
Over 7 and not exceeding 10 years	2	3	2
Over 10 and not exceeding 14 years	3	3	1
Over 14 and not exceeding 20 years	1	..	1
Over 20 and not exceeding 25 years	1	1	..
Over 25 and not exceeding 30 years .....	..	..	..
Over 30 and not exceeding 35 years .....	..	..	1
Over 35 and not exceeding 40 years .....	..	..	..
Over 40 and not exceeding 45 years .....	..	..	..
Over 45 and not exceeding 50 years .....	..	..	..
Unknown .....	..	..	..
Total	10	10	8

TABLE 47.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the number of vessels and distinguishing their cargoes.

Cargues.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total.
Ballast	3	3	3	3	3	..	..	3	4	1	1	4	27
Brick .....	..	..	1	..	..	..	..	..	..	..	..	..	1
Building-material .....	..	..	1	..	..	..	..	..	..	..	..	..	1
Cement .....	..	..	..	..	1	..	..	..	..	..	..	..	1
Coal	1	1	1	2	1	2	..	1	..	..	..	1	9
Cotton .....	..	..	..	1	1	3	2	1	1	..	..	..	9
Fish .....	..	..	..	..	..	..	..	..	..	..	1	..	1
General cargo .....	..	..	..	..	..	1	..	..	..	..	..	..	1
Grain, flour, provisions, &c.	1	2	..	1	2	1	1	..	1	2	2	1	14
Hay .....	..	..	..	..	..	..	1	..	..	..	1	..	2
Iron, railway .....	..	..	..	1	..	..	..	..	..	..	..	..	1
Lime .....	..	..	1	..	..	..	..	..	..	..	..	..	1
Lumber	1	..	..	..	..	..	..	..	..	2	..	..	3
Manure .....	..	..	..	..	..	..	..	..	1	..	..	..	1
Merchandise .....	..	..	..	..	1	1	..	1	..	2	1	..	8
Miscellaneous	3	1	..	..	..	..	1	1	1	..	..	..	7
Oysters .....	..	..	..	..	..	..	1	..	..	..	..	..	1
Salt .....	..	1	1	..	..	..	..	..	1	..	1	..	4
Sugar and molasses .....	..	..	..	1	1	1	..	1	..	..	..	..	3
Unknown	1	1	..	1	1	..	..	1	..	..	..	..	5
Total	10	10	8	9	9	9	6	9	9	7	7	7	100

TABLE 48.—Abstract of returns of disasters to vessels on the rivers of the United States during the year ending June 30, 1875, showing the number of foreign vessels, and distinguishing their description.

[illegible]

AT SEA AND IN FOREIGN WATERS.

TABLE 51.—Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number and value of vessels and cargoes, and amount of loss to same where known.

Month.	Total value of vessels.		Total value of cargoes.		Loss to vessels.		Loss to cargoes.		Loss to vessels.		Loss to cargoes.	
	Number of vessels.	Amount.	Number of vessels.	Amount.	Number of vessels.	Amount.	Number of vessels.	Amount.	Number of vessels.	Amount.	Number of vessels.	Amount.
July	12	\$644,000	1	\$430,000	1	\$436,950	2	\$1,000	7	\$1,000	4	\$4,000
August	10	371,700	2	224,700	3	406,920	8	1,000	6	1,000	4	\$4,000
September	19	959,050	13	100,900	19	163,550	2	75	7	75	6	\$6,000
October	15	200,700	2	160,875	4	112,150	2	50	6	50	1	\$1,000
November	20	469,400	16	227,700	1	236,400	1	50	12	50	3	\$3,000
December	22	775,800	1	667,350	3	607,235	17	30	17	30	5	\$5,000
January	23	1,246,000	1	656,302	2	167,893	5	27	9	27	9	\$9,000
February	15	429,300	1	492,647	5	299,650	1	97	7	97	5	\$5,000
March	19	312,500	1	942,300	6	115,450	3	67	10	67	1	\$1,000
April	16	314,000	15	826,602	16	74,220	5	00	5	00	10	\$10,000
May	11	321,300	3	52,100	6	122,494	1	00	5	00	7	\$7,000
June	14	231,700	4	57,700	9	119,930	4	00	5	00	1	\$1,000
Unknown	2	27,500	...	...	2	25,000	1	...	...	...	1	\$1,000
Total	207	6,362,350	12	4,835,176	49	2,914,542	122	1,093,616	8	85	85	\$85,000

* In this column are included the casualties in which no damage was sustained by the vessels; for the number of which see appropriate column in Table 52.

TABLE 52.—Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number of vessels totally lost, the number damaged, aggregate tonnage of vessels totally lost, number of passengers and crew, and number of lives lost.

Month.	Number of disasters resulting in total loss to vessel.	Number of disasters resulting in partial loss to vessel.	Number of casualties resulting in no damage to vessel.	Total.	Total tons burden of vessels totally lost.	Total number of crew, including master, &c.	Total number of passengers.	Total number of lives lost.
July	6	12	1	19	4,052.15	271	3	1
August	10	2	...	12	6,600.95	231	27	2
September	3	17	1	21	139.27	369	4	2
October	4	12	1	17	1,591.02	178	9	...
November	6	11	1	20	3,535.36	250	16	10
December	11	12	...	23	8,435.95	373	432	465
January	4	20	...	24	1,805.89	389	32	1
February	12	7	...	19	4,803.35	242	28	40
March	6	13	1	20	1,430.55	194	...	3
April	2	14	...	16	945.80	129	23	...
May	4	9	1	14	1,250.15	153	91	1
June	8	9	1	18	2,206.76	160	1	13
Unknown	1	1	...	2	492.56	28	...	10
Total	79	139	7	225	37,338.76	3,027	626	555

TABLE 55.—Abstract of returns of disasters (excluding collisions) to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number of vessels and distinguishing the cause of each casualty.

Class and cause of disaster.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
CLASS 1.—Arising from stress of weather:														
Stranded.....	1	...	4	2	1	...	...	2	...	...	...	2	...	12
Foundered.....	...	1	...	...	2	2	1	...	...	...	...	1	...	7
Decks swept.....	...	...	...	...	1	...	1	...	2	...	1	...	...	5
Struck a wreck.....	...	...	...	...	...	...	...	...	...	...	1	...	...	1
Abandoned in sinking condition.....	...	...	...	...	...	...	1	1	...	...	...	...	...	2
Loss of cargo and life.....	...	...	...	...	...	...	...	...	1	...	...	...	...	1
Capsized.....	...	...	...	...	...	...	...	1	...	...	1	...	...	2
Pumps out of order.....	...	...	...	...	...	...	...	...	1	...	1	...	...	2
Sprung a leak.....	2	...	1	5	4	3	5	1	1	2	...	...	...	24
Damaged hull or rigging, rudder, anchor, and chain.....	2	3	7	3	4	5	4	2	6	9	5	1	...	51
Total.....	5	4	12	10	12	10	12	7	11	11	9	4	...	107
CLASS 2.—Arising from carelessness, inattention, ignorance, &c.:														
Carelessness.....	1	...	1	...	...	...	1	...	...	...	...	...	...	3
Error of judgment.....	...	...	1	...	...	...	1	...	1	...	...	...	...	3
Error, neglect, or incompetency of pilot.....	...	...	...	...	3	...	...	...	...	...	...	...	...	3
Error, neglect, or incompetency of master.....	...	...	...	...	...	...	...	...	1	...	...	...	...	1
Total.....	1	...	2	...	3	...	2	...	2	...	...	...	...	10
CLASS 3.—Arising from defects in vessels or equipments:														
Chronometer out of order.....	...	...	...	...	...	...	...	...	1	...	...	...	...	1
Leaky.....	...	...	...	...	...	1	...	...	...	...	...	...	...	1
Error in compass.....	1	...	...	...	...	...	...	...	...	...	...	...	...	1
Defective charts.....	3	...	...	...	...	1	...	...	...	...	...	...	...	4
Hull worm-eaten.....	...	...	...	...	1	...	...	...	...	...	...	...	1	2
Total.....	4	...	...	...	1	2	...	...	1	...	...	...	1	9
CLASS 4.—Arising from other causes:														
Thick and foggy weather.....	2	...	...	1	1	1	1	3	...	...	2	4	...	15
Strong currents and light winds.....	1	...	...	2	...	...	...	...	1	...	...	1	...	5
Carried ashore by ice.....	...	...	...	...	...	...	1	...	...	...	...	...	...	1
Accidental.....	...	...	...	...	...	...	...	1	...	...	...	...	...	1
Dragged anchor.....	...	...	...	1	...	...	...	...	...	...	...	...	...	1
Shifted cargo.....	1	...	...	...	...	...	...	1	...	...	...	...	...	2
Spontaneous combustion.....	...	3	...	...	...	...	...	...	...	...	...	...	...	3
Mistayed.....	...	...	1	...	...	...	1	1	...	...	...	...	...	3
Struck by lightning.....	...	...	1	...	...	1	...	...	...	...	...	...	...	2
Fire.....	...	...	...	...	...	3	...	...	...	...	...	...	...	3
Sprung a leak.....	...	...	...	1	...	...	...	1	1	1	1	...	...	5
Displacement of buoy.....	...	...	...	...	...	...	...	1	...	...	...	...	...	1
Never heard from after sailing.....	...	...	1	...	1	1	...	1	...	...	...	...	1	5
Total.....	4	3	3	5	2	6	3	9	2	1	3	5	1	47
Unknown.....	4	3	...	1	2	4	2	3	1	2	...	2	...	24
Aggregate.....	18	10	17	16	20	22	19	19	17	14	12	11	2	197

TABLE 56.—Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number of vessels collided and distinguishing the cause of each collision.

Month.	Typhoon.	Parted moorings and drifted in gale.	Carelessness.	Error in judgment.	Thick and foggy weather.	Heavy sea.	Dark night.	Unknown.	Total.
.....	1		1						2
.....	2		1		1			1	4
.....		1							1
.....								1	1
.....		1	2					1	5
.....							2	1	3
.....				2				2	4
.....				3	1			3	7
.....	2	2	4	5	2	1	2	10	28

Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number of vessels and distinguishing their

Month of vessel.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
.....	4	1	3	4	4	4	6	5	6	5	2	3	1	42
.....	3	1	3	4	4	5	3	2	4	2	2	1	1	34
.....	7	5	9	7	6	10	7	7	7	6	6	13	1	93
.....	4	5	5	2	6	3	5	5	2	2	1	1	1	42
.....	1		1			1	2		1	1	1	1		9
.....	19	12	21	17	20	23	24	19	20	16	14	18	2	225

TABLE 60.—*Abstract of returns of disasters to American vessels at sea or in foreign waters during the year ending June 30, 1875, showing the number of vessels, and distinguishing cargoes.*

Cargoes.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Unknown.	Total.
Ballast.....	6		8	1	3	1	5	4	1	1	2	2		34
Cattle.....				1										1
Coal, &c.....	2	4	1	3	2	1	4		2			2	1	23
Cocoa, coffee, and sugar.....	1						1				1			3
.....		1												1
.....	1	2	1		1	4	1	1	4	2				18
.....			1	1			2		4	1	1	1		11
.....	1	1	2	3	2	3	3	2	1	2	3	2		25
.....	2			1				2						5
.....											1			1
.....					1									1
gs, &c.....	1		1	3	5	3	1	2	1		3	1		21
.....						1								1
.....			2				1	1	1	2			1	8
.....	2	1	1					1		1		2		7
.....	1					2	1	2		1				7
.....			1					1						1
.....														1
its.....	1	1	1		2	5								10
.....							1							1
ent.....				1							1			2
.....	1	2	1	1	3		1	2	3	5	1	1		21
rk, &c.....						1								1
States mail, &c.....						1								1
.....				1					2			3		6
.....					1					1				2
.....							3		1	1				5
.....	19	12	21	17	20	23	24	19	20	16	14	16	2	225

TABLE 61.—*Summary—At sea and in foreign waters.*

Nature of casualties.	Number of ves- sels.	Total number of tons.	Total loss.	Partial and un- known loss.	Number of lives lost.
.....	14	5,522.63	14		42
.....	64	33,505.1	37	27	6
.....	28	12,074.82	6	22	9
.....	119	64,821.27	22	97	493
.....	225	121,823.94	79	146	553

TABLE 62.—General summary.

Nature of casualties.	Number of ves- sels.	Aggregate ton- nage.	Wrecks involv- ing total loss.	Casualties involv- ing partial dam- age.	Number of lives lost.
Founderinga :					
Atlantic and Gulf coasts	17	3, 096. 56	10	7	27
Pacific coast	3	249. 82	3	.....	.....
Great lakes.....	16	2, 666. 21	9	7	14
Rivers.....	7	856. 55	4	3	24
At sea or in foreign waters	14	5, 522. 63	14	.....	42
Total	57	12, 391. 77	40	17	107
Strandings :					
Atlantic and Gulf coasts	299	67, 307. 28	81	218	26
Pacific coast.....	23	9, 165. 74	12	11	4
Great lakes.....	148	54, 686. 96	22	124	19
Rivers.....	16	6, 764. 47	3	13	.....
At sea or in foreign waters	64	33, 505. 16	37	27	6
Total	548	171, 429. 61	155	393	55
Vessels collided :					
Atlantic and Gulf coasts	212	58, 396. 15	10	202	19
Pacific coast.....	8	3, 261. 32	1	7	.....
Great lakes.....	207	51, 106. 68	4	203	.....
Rivers	22	6, 742. 74	4	18	2
At sea or in foreign waters	28	18, 074. 88	6	22	9
Total	477	137, 581. 77	25	452	30
Other causes :					
Atlantic and Gulf coasts	175	34, 203. 77	34	141	57
Pacific coast.....	6	939. 64	5	1	14
Great lakes.....	150	42, 186. 82	10	140	28
Rivers.....	55	22, 233. 08	21	34	99
At sea or in foreign waters	119	64, 881. 27	22	97	498
Total	505	164, 444. 58	92	413	696
Grand total.....	1, 587	485, 847. 73	312	1, 275	*888

RECAPITULATION.

Atlantic and Gulf coasts	703	163, 003. 76	135	568	129
Pacific coast.....	40	13, 616. 52	21	19	18
Great lakes.....	519	150, 646. 67	45	474	61
Rivers.....	100	36, 596. 84	32	68	125
At sea or in foreign waters.....	225	121, 983. 94	79	146	555
Total	1, 587	485, 847. 73	312	1, 275	*888

	Atlantic and Gulf coasts.	Pacific coast.	Great lakes.	Rivers.	At sea or in foreign waters.	Aggregate.
Total value vessels involved	\$10, 429, 330	\$1, 098, 300	\$10, 324, 400	\$2, 281, 650	\$6, 362, 350	\$30, 496, 030
Total value cargoes involved	5, 458, 446	181, 050	3, 191, 065	1, 756, 687	4, 835, 176	15, 422, 424
Aggregate	15, 887, 776	1, 279, 350	13, 515, 465	4, 038, 337	11, 197, 526	45, 918, 454
Total insurance on vessels..	2, 573, 962	228, 500	4, 122, 690	641, 900	2, 751, 136	10, 318, 188
Total insurance on cargoes.	1, 325, 897	45, 700	1, 467, 440	1, 203, 150	1, 816, 157	5, 858, 344
Aggregate.....	3, 899, 859	274, 200	5, 590, 130	1, 845, 050	4, 567, 293	16, 176, 532
Total losses to vessels	2, 192, 935	570, 450	947, 284	797, 737	2, 914, 542	7, 422, 948
Total losses to cargoes.....	584, 897	21, 775	565, 040	418, 392	1, 093, 616	2, 683, 720
Aggregate	2, 777, 832	592, 225	1, 512, 324	1, 216, 129	4, 008, 158	10, 106, 668
Total tonnage ves'ls involv'd	163, 003. 76	13, 616. 52	150, 646. 67	36, 596. 84	121, 983. 94	485, 847. 73
Total tonnage vessels lost...	21, 423. 19	5, 638. 53	24, 974. 53	13, 137. 20	37, 338. 76	102, 512. 21

* In addition to the number of lives lost here reported, 73 lives were lost in cases where no other casualty occurred to the vessel, making the total number of lives lost 961.

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Date	Ship	Officer	Vessel	Tons	Value	Where lost	Number	Remarks
1874.								
Sept. 28	Amanda Winants	808	American steamer.	163.93	Key West	Total	15	Off Georgetown, S. C.
Oct. 29	Lotta Bernard	15635	do	147.00	Du Luth	do	3	Island,
29	General Sherman	10830	American barge	108.87	Ashtabula	do	1	
31	Wanderer	5862	American schooner	292.39	Bellinville, Ontario	do	5	ie.
Nov. 17	Empire	8861	American steamer	203.66	New Orleans	Partial	24	
Dec. 13	Amity	186	American bark	922.73	Antwerp, Belgium	Total	16	10° 10' west; at sea.
14	Robert Pettit	21554	American schooner	65.56	Providence, R. I.	Partial	5	Dutch Island, Rhode Island.
—	G. G. Kidder	10225	do	66.32	Gloucester, Mass.	Total	13	Never heard from.
1875.								
Mar. 1	Little John	15498	do	18.40	Baltimore	do	3	Between Barn Island and James Point, Chesapeake Bay.
May 1	Comello	4572	do	132.65	Toledo	do	5	Near Kelley's Island.
16	Mary and Eliza	17110	do	183.98	Danvers, Me.	do	4	Near Cape Hatteras.
June —	Lelia M. Long	14598	American bark	610.30	Hong Kong, China	do	13	At sea.

Total: Vessels, 12; tons, 2,945.11; total losses, 10; partial losses, 8; lives lost, 187.

TABLE 63.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.—Continued.*

(S.) STRANDINGS.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tons.	Port sailed from.	Port bound to.	Whether result of log in total or partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.
1874.										
July 28	Gambis Hassan	115007	American schooner	152.95	Turk's Island	Baltimore	Partial	Guano	1	
Aug. 20		1908	do	82.88	Malden, N. Y.	New Haven, Conn.	No damage	Stone and cement	1	
Aug. 27		23181	American scow	24.88	Portsmouth, N. H.	Newburyport, Mass.	Partial	Sand	2	
Sept. 7			American schooner	7.00	Cape Porpoise	Fishing	Total	Ballast	1	
Oct. 3	Rescue	21645	American steam-tug	130.09	San Francisco	Cruising	do	do	1	
18	Lizzie Throat	14678	American schooner	96.75	Mauegon	Chicago	do	Slate	3	Eight miles north of South Ha-
Nov. 1	Pacific	25305	American ship	1,811.00	Antwerp	Cardiff, England	Partial	Ballast	1	
23	Augustine Ford	1084	do	183.99	Detroit	Oswego	do	Wheat	4	
23	Walter Lily		British schooner	90.00	St. John's	Boston	do	Lumber	3	
24	William Sanderson	25562	American schooner	307.38	Chicago	Oswego	Total	Wheat	9	Eight-
Dec. 1	Pearl	54925	American scow	31.63	Port Huron	Fairport	do	Lumber	3	Van-
5	Edwin	7322	American bark	404.86	Port Townsend, Wash. Ter.	Adelaide, South Australia	do	do	4	
1875.										
Feb. 1	H. D. Stover	11433	do	381.28	New York	Havana	Partial	Petroleum	1	Moselle Shoals, Bahamas.
4	Emilie	8916	American steam-yacht	25.01	do	Norfolk	Total	Merchandise	1	Machaplaque Shoal, Va.
12	John Rommel, Jr.	75311	American schooner	184.22	Musquito Inlet, Fla.	Boston	do	Live-oak	1	
25	Vicksburg	2565	American steam-ship	782.53	Port Royal, S. C.	New York	do	Cotton, naval stores, and fruit.	1	
March 1	Little Fannie	15243	American schooner	23.46	Portland	Fishing-cruiser	do	Fish	1	
4	Giovanni		Italian bark	575.00	Palermo, Sicily	Boston	do	Sulphur	13	
24	Birkmeyer		British schooner	191.00	Shelburne, N. S.	do	do	Logwood	2	
May 8	Glenora	10733	American schooner	82.00	San Francisco	Russian River	do	Lumber	1	
June 17	Champlain	125213	American ship	1,472.94	New York	San Francisco	do	General cargo	2	

Total. Vessels, 21; tons, 8,968.34; total losses, 14; partial losses, 6; no damage, 1; lives lost, 55.

Total: Vessels, 12; tons, 1,380.84; total losses, 7; partial losses, 5; lives lost, 30.

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TABLE 63.—*Wrecks and casualties on and near the coasts and on the rivers of the United States, &c.*—Continued.
(4.) CASUALTIES FROM OTHER CAUSES.

Date of disaster.	Name of vessel.	Official number.	Description of vessel.	Tonn.	Port sailed from.	Port bound to.	Whether result of partial loss.	Nature of cargo.	Number of lives lost.	Place of disaster.	Nature of casualty.
1874. July 6	Belle	2690	Am. str.	22.81	Jefferson City, Mo.	Osage River	Total ..	Flour, &c.	2	Near mouth of Moreau River, three miles	Boiler exploded.
10	A. B. Thompson	85046	Am. yacht	435.06	Atlantic City	For short sail	Partial ..	Ballast	5		Capelized.
14	Gladifolia	85046	Am. str.	435.06	New Orleans	Shreveport	Total ..	Merchandise ..	1		Snagged and sunk.
30	Lizale	15862	Am. sch.	63.93	Honolulu	Unknown	No dam- age.	.....	4		Boat capsized
Aug. 5	Pat. Rogers	20426	Am. str.	666.19	Louisville	Cincinnati	Total ..	General	45		Fire.
7	Sam. Roberts	23315	.....do	406.15	Saint Louis	Middleport, Ohio ..	Partial ..	Ballast	3		Boiler exploded.
7	Henry Ames	11350	.....do	1,219.26	.....do	New Orleans	Total ..	Produce	2		Struck snag and sunk.
15	Advances	365	Am. sch.	179.92	Muskegon	Chicago	No dam- age.	.....	1		Man lost overboard while reefing.
21	Monitor	90409	Am. str.	10.89	Beaver Island	Escanaba .....	.....do	.....	1		Man lost overboard by jibing of main boom.
21	B. F. Devel	2788	.....do	58.60	Bowling Green, Ky.	Lewisburg, Ky.	Partial ..	Ballast	5		Flues collapsed.
Sept. 3	Koret	14080	Am. sch.	138.98	South Amboy	Bath, Me	No dam- age.	.....	1		
4	Sarah Cole	23947do	34.91	Turkey, Mex.	Galveston, Tex.	Total ..	Sugar	3	Unknown	

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1874. Sept. 10	Ship	Tonnage	Type	Home Port	Date	Value	Cargo	Status	Remarks	Disposition
14	Exeter.....	8507	Am. sch.	Portsmouth, N. H.	74.78	.....	.....	No dam- age.	Rockland, Me....	3 Off Monhegan, coast of Maine.
14	Clara R. Chapman	5828	do	.....	82.19	.....	.....	do	Grand Banks	2 Grand Banks
20	Emma Thornton..	7854	do	Calcasieu, La....	58.21	.....	.....	do	Galveston, Tex...	1 Calcasieu Bar, La....
26	Guiding Star.....	85006	do	Cleveland	394.03	.....	.....	do	Marquette	1 One and a half miles NNW. of Cleveland.
28	L. F. Munson	15756	Am. brig.	Malaga	412.31	.....	.....	do	New York	1 Latitude 75° 10', longi- tude 40° 20'
28	F. A. Pike	9406	Am. sch.	Calais, Me.....	124.70	.....	.....	do	Port Morris, N. Y.	1 Pollock Rip Light- ship.
29	Georgiana	10251	do	Onancock, Va....	16.87	Ballast	Total	Total	Baltimore	3 Near Watt's Island, Va
Oct. 2	James Murdock...	73273	do	Georgetown, D. C.	360.29	Coal	Partial.	Partial.	Wareham, Mass.	1 Twelve miles south- west of Block Island.
2	Elbe	7319	do	Ludington	67.25	.....	.....	No dam- age.	Chicago	1 Five miles from Chi- cago.
14	The Douglas	24986	Am. str.	Detroit	37.13	.....	.....	Partial.	Lake Erie	1 Lower and Grassy Is- land.
14	Popham	19584	do	Bath, Me	42.85	Ballast	do	do	Wiscasset, Me....	2 Sheepscott River, Me.
17	Frederick P. Frye	9910	Am. sch.	.....	95.37	.....	No dam- age.	No dam- age.	.....	1 Gloucester Harbor....
22	Brooklyn	2151	Am. str.	Cleveland	468.33	.....	.....	Total	Chicago	13 Detroit River, near Fighting Island.
29	J. Sargent	14104	Am. bark	Rio Janeiro	737.14	.....	.....	No dam- age.	N York	1 Off Sandy Hook
30	Favorite	9850	Am. str.	Detroit	51.06	.....	.....	Partial.	Lake Erie	1 Bar Point, Lake Erie..
30	Wm. V. Hutchings	28309	Am. sch.	Gloucester	62.69	.....	.....	No dam- age.	Grand Banks	2 Grand Banks
Nov. 6	Lacy Ann	14767	do	Grand Banks	46.54	.....	.....	do	Gloucester, Mass.	3 do
Nov. 6	Garneck	85076	do	Pearlington, Miss.	47.45	.....	.....	do	Indianola, Tex...	1 Pass Cavallo Bar.

run line ashore.
Fall from davit.

Knocked overboard by

Burned.

Explosion of boiler.
Knocked overboard
by main-boom.
Boiler exploded.

Lost overboard.

Capized by getting
tow-line fouled.
Boat capized while
hauling trawle.

Went out in dory;
not seen again.

Mate knocked over-
board by fore-boom.

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7	Topoy	1857	140.00	Ludington	Chicago	do	do	Port Washington	100 on deck; man lost overboard. Sea swept decks and washed master and one man overboard. Seaman fell overboard. Schooner in tow sunk.
	Geo. B. Loring	10823	58.50	Gloucester, Mass.	Grand Banks	do	do	Grand Banks	
	Shiloh	113235	85.96	do	do	do	do	do	
9	Wilmington	90330	895.12	Key West	Baltimore	do	do	Chesapeake Bay, one hundred miles below Baltimore.	
17	Lillie	14949	94.54	New York	Towing	Total	Ballast	Hell-Gate, East River	
19	Helen O. Plimney	11703	443.21	Cadiz	Gloucester, Mass.	Partial	Salt	Latitude 39°, longitude 59°.	
23	Hope	11390	59.62	New York	Cruising	No damage.		Latitude 40° 35', longitude 69° 30'.	
29	Rosie Welt	110169	1,435.81	Waldenborough, Mass.	New York	do		At sea	
29	J. W. Bradley	75309	48.30	Portsmouth, N. H.	Portsmouth, N. H.	do		Off Sullivan's Island	
30	Jennie Stout	75634	379.00	do	New York	Total	Lumber	At sea	
	Atlanta	105269	307.42	Chicago, Ill.	Oswego, N. Y.	do	Wheat	Unknown	
	Romp	21243	50.42	San Francisco	Coastwise	do	Ballast	do	Do.
	Emily K. Farnum	8945	81.14	do	Crescent City, Cal.	do	General merchandise	do	Do.
Dec. 8	Everett Steele	7403	70.54	Gloucester, Mass.	Grand Banks	No damage.		Grand Banks	Boat capsized while attending trawl; boat found, but men missing.
11	Chas. P. Thompson	4496	73.53	Gloucester	do	do		Near Gloucester	Washed overboard.
11	David Crockett	6866	1,546.95	New York	San Francisco	do		Unknown	Fell from main-top-sail yard.
16	Horatio	11750	447.27	do	Shanghai, China	Total	Petroleum and coal	Shanghai	Burned.
17	Japan	13699	4,351.73	Yokohama, Japan	Hong Kong, China	do	Treasure, U. S. mail, assortment m'dise.	NearSwatow; latitude 29° 54' north, longitude 116° 50' east.	Do.
29	Crescent City	5427	1,173.31	Havana	New York	No damage	Fish	Unknown	Lost overboard.
24	Flora Condon	190044	230.78	Bonne Bay, Newfoundland.	Fishing	Partial		Off St. Paul's Island	Washed overboard in hurricane.
	David Burnham	6690	64.87	Grand Banks	Gloucester	Total	do	Supposed on Grand Banks.	Missed since December 15, 1874.
	Jas. Chandler	75270	69.94	do	do	do	do	do	Never heard from.
1875.	Wm Parsons	90130	64.41	do	do	No damage.		Grand Banks	Dory capsized while

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Date	Ship	Owner	Port of Origin	Value	Condition	Remarks
1875. Jan. 31	G. S. Berry	10673	New York	255.70	Cardenas	No dam- age.
	Onalaska	19305	Glasgow, Scotland.	475.94	Boston	Partial.
	Henrietta	11790	Portland, Me	190.28	Wilmington, N. C	do
Feb. 1	Lizzie Kellum	15634	Houston Bay, Tex	48.92	Brashear, La	do
1	Richmond	110088	New York	1,437.96	Richmond, Va	No dam- age.
	Jesse J. Parks	13917	Potomac River	99.62	Baltimore	do
6	Hattie	11696	New York	292.34	Cienfuegos	do
12	Edwin H. King- man.	8975	Liverpool	1,111.49	Honolulu	Total
14	El Dorado	7429	Gloucester	47.16	Newfoundland	No dam- age.
16	New Light	16448	Baltimore	474.25	Rio de Janeiro	do
18	Wm. Tapscott	93463	New York	1,630.30	Liverpool	do
22	W. A. Pew	93316	Grand Banks	70.19	Gloucester	do
23	Right Away	91973	New York	140.40	Montego Bay, W. I.	do
23	Margaret Crockard	09734	San Francisco	168.05	Papara, Tahiti Is- land.	Total
						Cabinet-wood, fruit, &c.
						One hundred and thirty miles N. by E. Matanus Island
						At sea
						Grand Banks
						Off Charleston, S. C.
						Latitude 25° 09' south, longitude 38° 41' west.
						Eight miles south of Matinicus Rock, Me.
						Latitude 25° 09' south, longitude 44° 30' west.
						At sea
						Near Seven-Foot Knoll Light, Patapoco Riv- er.
						Off Hog Island, Md
						Ten miles south of Galveston
						Fell overboard.
						Fell from main-top- sail yard.
						Vessel struck by whirlwind dismast- ed, and abandoned in a sinking condi- tion; crew, except one, subsequently picked up by an- other vessel.
						Fell overboard.
						Do.
						Fell from jib-boom.
						Fell overboard.
						Washed overboard
						from jib-boom.
						Capelized.

24	H. B. Stanwood	11358	do	67. 87	Gloucester	Fishing	do	Ballast	12	Unknown	Sailed Feb. 25, 1875; never heard from. Fell overboard.
26	William	26014	do	24. 43	Haiti more	Chesapeake Bay	No dam- age.	.....	1	Rock Creek, Patuxent River	Fell overboard.
—	J. C. Call	75789	do	75. 59	Gloucester	Grand Banks	Total	.....	12	Unknown	Sailed Feb. 4; never heard from.
—	W. H. Endicott	80048	do	61. 29	Georges Banks	Gloucester	do	Fish	10	At sea	Never heard from.
1	Mary D. Haskill	16392	do	305. 07	Norfolk	Bartoloes	Partial	Staves	2	do	Swept overboard in heavy sea.
1	Mathew Baird	90477	Am. bark	335. 54	Palmero, Stelly	Philadelphia	No dam- age.	.....	2	Off Bermuda	Lost overboard while furling jib.
3	Mary E. Daniels	90007	Am. sch.	67. 68	.....	At Georges Banks	do	.....	1	Georges Bank	.....
6	Clyde	5860	Am. ship	1, 182. 23	Galveston	New York	do	.....	1	At sea	.....
7	Wardwell	90500	Am. sch.	77. 00	Fortune Island, Bahamas	do	Partial	General mer- chandise.	1	Lost cargo latitude	Swept overboard; heavy wind and sea.
8	Uncas	85111	do	290. 99	Arroyo and Yabuc- va, Porto Rico.	Norwich, Conn	No dam- age.	.....	1	.....	Washed overboard by heavy sea.
12	R. A. Babbage	110092	Am. str.	163. 29	Grand Tower, Ill.	Saint Louis, Mo	Total	Ballast	3	Missouri side of Lib- erty Island, Missis- sippi River.	Snagged.
16	Wm. J. Lewis	90381	Am. str.	467. 26	Vicksburg	do	do	Cotton, &c	1	Chester, Ill	Burned.
24	Jesse J. Parks	13917	Am. sch.	22. 62	Kent Island	Baltimore	No dam- age.	.....	1	Love Point, Ches- apeake Bay.	Struck on head with crank-pin and knocked overboard.
26	Village Belle	25549	do	26. 29	Newport	Block Island	Partial	Ballast	1	Between Newport and	Man killed by falling of mast.
27	Lizzie Rea	49459	do	81. 53	Shreveport	Little River, Ark.	Total	Groceries and provisions.	1	.....	Snagged and sunk.
Apr. 6	Knight Templar	14926	do	73. 26	Western banks	Gloucester	No dam- age.	.....	2	River, Louisiana. Western banks	Dory capsized.
6	Grace Davis	85137	do	395. 58	Matanzas	Portland	do	.....	1	Forty miles southeast Cape Cod.	Fell overboard from jib-boom.
23	Exporter	6983	Am. str.	1, 131. 50	Cincinnati	New Orleans	Total	Cotton, oil, and gen'l m'dee.	6	New Orleans, at wharf.	Burned.
23	Chas. Rodman	5098	do	1, 461. 72	do	do	do	Assorted pro- duce.	12	do	Do.
26	David Mitchell	6287	Am. pilot boat	35. 59	New York	Cruising	No dam- age.	.....	1	At sea	Fell overboard while boarding from yawl.
29	Clara Bell	125049	Am. sch.	7. 05	Kelly's Island, Lake Erie.	Point au Pelee Isl- and, Lake Erie.	Total	Ballast	1	Lemington, Ontario	Capsized.
May 2	St. Luke	22449	Am. str.	648. 24	Leavenworth City.	Saint Louis	do	Wheat, &c	10	Pier No. 2, St. Charles Bridge, Missouri River.	Struck pier, rise in river; ten persons drowned.
3	Wachusett	90395	Am. sch	79. 14	Gloucester	At Western Banks	No dam- age.	.....	2	Western banks	Fell overboard from dory while fishing.

Date	Office	Deer		What lost	Kind	Number	Where	Particulars
1873 May 5	Lizzie Belle.....	15883	Am. sch.	41.36	Galveston	Tampico, Mex	No dam- age.	Knocked overboard by fore boom.
6	Maid of the Mist	90215	do	134.36	Baracoa, Cuba	New York	Total	in of
6	Senator	23149	Am. str.	297.99	Portland, Oreg	Oregon City, Oreg	Partial	Boiler exploded.
10	South West	23359	Am. sch.	292.30	Oewego	In harbor	No dam- age.	Fell overboard from square-sail yard.
23	Falling Waters	120183	Am. str.	37.79	New Castle, New	Hong Kong, China	Total	Burned.
—	Jewess	75482	Am. bark	492.56	South Wales	Rock Island	do	Never heard from.
June 3	Minnie Grey	16666	Am. loop	7.12	Apalachicola	Rock Island	Partial	Struck by lightning.
5	Mantadoc	50962	Am. large	947.86	Chicago	(sponge reef) Fla Pensbigo, Wis	No dam- age.	Fell from boatswain's chair while fixing scupper.
10	R. R. Hefford	21529	Am. str	13.16	Buffalo	Upper Buffalo River	Total	Boiler exploded.
25	Oseonta	18887	Am. bark	424.44	do	Chicago, Ill	No dam- age.	Fell overboard.

Total: Vessels, 107; tons, 34,953.25; total losses, 36; partial losses, 17; no damage, 54; lives lost, 768.

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Total.

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List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

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List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

PACIFIC COAST—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
Point Hueneme, Cal.....						1					1
Point Lobos, Cal.....		1		1							2
Point New Year, Cal.....	1		1								2
Point Pedro, Cal.....				1			1				2
Point Reyes, Cal.....	1					2				1	4
Point Sur, Cal.....										1	1
Point Vincent, Cal.....			1								1
Rincon Rock, San Francisco Bay.....							1				1
Rocky Point, Cal.....			1								1
Rogue River, Oreg.....										1	1
Salmon Creek, Cal.....								1			1
Sand Island, Oreg.....									1		1
Sand Spit, Oreg.....					1						1
San Francisco Bay.....							3		1		4
San Juan Harbor, Straits of Fuca.....									1		1
San Pedro, Cal.....								1			1
Santa Barbara, Cal.....				1							1
Seal Rock, Point Lobos.....	1										1
Soquel, Cal.....						1					1
South Beach, San Francisco Bay.....										1	1
Stewart's Point, Cal.....	1					6					7
Stillwater Cove, Cal.....						1					1
Straits of Fuca.....					1					1	2
Tennessee Cove, Cal.....	1										1
Timber Cove, Cal.....							1				1
Tomales Bar, Cal.....				1					1		2
Umpqua Bar, Oreg.....			2					2			4
Umpqua River, (mouth of,) Oreg.....	1								1		2
Water Bay Bar, Wash.....										1	1
Yaquina Bay, Oreg.....									1		1

LAKE COASTS.

Ahnapee Harbor, Lake Michigan.....				1			1			1	3
Alabaster Reef, Lake Huron.....							1	1			2
Alcona, Lake Huron.....									1		1
Alexander Bay, Saint Lawrence River.....				1							1
Alpena, Lake Huron.....			2						2		4
Amherstburgh, Lake Erie.....										2	2
Amsterdam, Lake Michigan.....						1					1
Apostle Island, Lake Superior.....				1						1	2
Ashtabula, Lake Erie.....			1			1		1		1	4
Avon Point, Lake Erie.....										1	1
Bailey's Harbor, Lake Michigan.....	2	1	2		3	1					9
Bar Point, Lake Erie.....	3			1	1	1	3	4	4	1	18
Bark Shanty, Lake Huron.....							1				1
Bay Point, Lake Erie.....				1							1
Bay Quinte, Lake Ontario.....						2					2
Beaver Island, Lake Michigan.....	1			2			3		2		8
Belle Island, Detroit River.....	1				1				4		6
Big and Little Sturgeon Point, Green Bay.....										1	1
Big Point au Sable, Lake Michigan.....						1					1
Big Sodus, Lake Ontario.....	1	1	1				1				4
Black Creek, Lake Michigan.....							1				1
Black River, Lake Erie.....			1	1		2	1		1		6
Bois Blanc Island, Lake Erie.....										2	2
Bois Blanc Island, Lake Huron.....	1	1						2	2	1	7
Brant Pier, Lake Michigan.....				1							1
Brockville, Saint Lawrence River.....							1				1
Brown's Pier, Lake Michigan.....		1									1
Buffalo Harbor, Lake Erie.....	1	6	1			1	3	1	1	2	16
Burlington Beach, Lake Ontario.....	1	1	1				1				4
Bury Inlet, Lake Huron.....				1							1
Calumet Reef, Lake Michigan.....				2						1	3
Canna Island, Lake Michigan.....										1	1
Cape Hurd, Lake Huron.....							1				1
Cape Vincent, Lake Ontario.....	1										1
Carlson's Pier and Ellison's Bay, (between).....										1	1
Carlton Island, Saint Lawrence River.....								1			1
Carlton, Lake Michigan.....									1		1
Carp River, Lake Michigan.....					1						1

United States where vessels have stranded, &c.—Continued.

LAKE COASTS—Continued.[illegible]

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

LAKE COASTS—Continued.

Grable's Point, Lake Erie									1	1
Graham's Shoals, Lake Michigan			1	1		1	1	1	1	7
Grand Haven, Lake Michigan	2	6	6	5		2	1	6	1	27
Grand Island, Lake Superior					3	2		1	1	8
Grand River, Lake Erie	1	1						1	1	4
Grand River, Lake Michigan									2	2
Gray's Reef, Straits of Mackinac				1						1
Green Point, Lake Ontario			1							1
Green's Reef, Lake Erie							1			1
Griffith's Island, Lake Huron								1		1
Grimes Reef, Lake Michigan				1						1
Grosse Island, Detroit River			1	1	1			1		4
Grosse Point, Lake Michigan						1	1			2
Gull Island, Lake Ontario									1	1
Gull Island Reef, Lake Erie			3							3
Gull Point, Lake Ontario	2						2			4
Hammond's Bay, Lake Huron					3		1	1	1	7
Harrietteville, Lake Huron		1			1					3
Hat Island, Lake Michigan						1				1
Hat Island Reef, Green Bay									1	1
Heron's Island, Saint Clair River				2		1			1	4
Highland Reef, Lake Michigan					1					1
Hog Island, Lake Saint Clair									1	1
Hog Island Reef, Lake Michigan					1	1	1			3
Holland, Detroit River									1	1
Holland, Lake Michigan			1		1			1		3
Horn's Pier (locality unknown)								1		1
Horneshee Island, Lake Superior, (supposed)									1	1
Houghton Center, Lake Erie				1						1
How Island, Lake Ontario							2			2
Huron City, Lake Huron						1				1
Inverhuron Harbor, Lake Huron									2	2
Ile Royal, Lake Superior								1		1
Johnson's Island, Saint Lawrence River									1	1
Kalamazoo River, Lake Michigan		2	1	1						4
Kelderhouse Pier, Lake Michigan				1					2	1
Kelley's Island, Lake Erie	1				1			1	2	6
Kenosha, Lake Michigan		1	1				2		1	6
Kettle Point, Lake Huron						1	1			2
Kewaunee, Lake Michigan				2	1		1		2	6
Kincardine, Lake Huron	2				1		4			7
Lake George Flats, Sault River									1	1
Lake View, Lake Michigan		1								1
Langley's Pier, Lake Michigan									1	1
Latman Point, Lake Ontario										2
Laughing White-Fish Reef, Lake Superior							2			1
Leland, Lake Michigan							3	1		4
Lexington, Lake Huron		2		1						3
Lime Kila Reef, Detroit River								2	3	5
Little Bay de Noquet, Lake Michigan					1					1
Little Graham Shoals, Straits of Mackinac									1	1
Little Manitou Island, Lake Michigan									1	1
Little Point, Lake Huron		1								1
Little Point Au Sable, Lake Michigan		2								2
Little Sister Reef, Lake Michigan									1	1
Long Island, Lake Ontario									1	1
Long Point, Lake Erie	2	1		3	3	7	6	2	5	29
Long Point, Lake Ontario	1									1
Louise Island, Lake Michigan				1						1
Lodington, Lake Michigan						2		2	1	5
Mackinac, Straits of		2	5	16	3	4		1		31
Madison, Lake Erie							1			1
Malden, Detroit River									1	1
Mammy Jody Light, Detroit River						1				1
Manatee Harbor, Lake Michigan		3	5		2	2		1	2	16
Manitou, Lake Michigan		1		2				1		4
Manitowoc, Lake Michigan									1	1
Marble Head, Lake Erie			1					1		2
Marquette, Lake Superior		2			1			2	2	7
Maumee Bay, Lake Erie								1		1
Menominee, Lake Michigan		1	1							2
Michapecon, Lake Superior								1		1
Michigan City, Lake Michigan								2	1	3
Middle Bass Island, Lake Erie		2							1	3
Middle Island, Lake Huron		1	3	5	1			1	1	12

List of places on the coasts of the United States where vessels have stranded, &c.—Continued.

LAKE COASTS—Continued.

Name of place.	Fiscal year ending June 30—										Total.
	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
Port Bruce, Lake Huron.....				1				2			3
Port Burwell, Lake Erie.....	4	2		1		2	1	2	1		13
Port Colborne, Lake Erie.....	2	2	8	4	3	3	2	1		1	26
Port Crescent, Lake Erie.....								1			1
Port Hope, Lake Huron.....	1	6					1				8
Port Huron, Saint Clair River.....				2	1						3
Port Maitland, Lake Erie.....					1			2		4	7
Port Ryers, Lake Erie.....			1								1
Port Stanley, Lake Erie.....	1	1		1			1	1			5
Port Washington, Lake Michigan.....		1			1	1				1	4
Poverty Island, Lake Michigan.....			1	1				1			3
Presque Isle Bay, Lake Huron.....	1			1	2	1	3				8
Presque Isle, Lake Erie.....								2			2
Presque Isle, Lake Huron.....									1	1	2
Put-in-Bay, Lake Erie.....		1					1			1	3
Putneyville, Lake Erie.....		1									1
Racine Reef, Lake Michigan.....	1	6	1	3	2	3	3	2	2	2	25
Rock Falls, Lake Huron.....										2	2
Rock Island, Lake Michigan.....									1		1
Rondeau, Lake Erie.....	4	1	2	2	2			6			17
Ronk's Pier, Lake Michigan.....									1		1
Round Island, Lake Michigan.....						1	1				2
Round Reef, Lake Huron.....	1										1
Saginaw River, Saginaw Bay.....	1									1	2
Sailor's Encampment, Saint Mary's River.....			1								1
Saint Clair Flats, Lake Saint Clair.....				4		1				2	7
Saint Clair River.....		1				1			1		3
Saint Helena, Straits of Mackinac.....	1	1	1	3		2		2			10
Saint Joseph, Lake Michigan.....			2	2	1		3	2	1		11
Saint Lawrence River.....	1	1		2			1	1	1		7
Saint Martin's Island, Lake Michigan.....						1			1		2
Saint Mary's River.....		1		2		1	2	1	2		9
Salmon's Point, Lake Ontario.....						1					1
Sand Beach, Lake Huron.....				1						1	2
Sandusky Bar, Lake Erie.....	1										1
Sandy Creek, Lake Michigan.....							1				1
Sauguen, Lake Michigan.....		1									1
Saugatuck, Lake Michigan.....								1			1
Sault Ste. Marie Canal.....			1			2					3
Scare Crow Reef, Lake Huron.....			1								1
Scholie's Point, Lake Erie.....										1	1
Sheboygan, Lake Michigan.....	3		1	2			3	2	1	2	14
Silon Creek, Lake Erie.....						1					1
Skullagalee, Lake Michigan.....			1			1					2
Sleeping Bear Point, Lake Michigan.....										1	1
Snake Island, Lake Ontario.....		1		2			2				5
South Bass Island, Lake Erie.....	1										1
South Bay, Lake Ontario.....						1	1				2
South Fox Island, Lake Michigan.....				1					1		2
South Hampton, Lake Huron.....		1	2								3
South Haven, Lake Michigan.....			2		1	1		1		1	6
South Manitou, Lake Michigan.....		2					1	1		1	5
South Point Island, Lake Michigan.....								1			1
South Reef, Lake Michigan.....				1							1
South River, Lake Huron.....					1						1
Spectacle Reef, Lake Huron.....		3									3
Spider Island, Lake Michigan.....								2			2
Starve Island, Lake Huron.....								1			1
Starve Island Reef, Lake Erie.....										2	2
Stony Creek, Lake Michigan.....			1		2		1				4
Stony Island, Detroit River.....	1			2	1			1		1	6
Strawberry Island, Green Bay.....	1						2				3
Sturgeon Bay, Lake Michigan.....			2								2
Sturgeon Point, Lake Erie.....							1	1			2
Sturgeon Point, Lake Huron.....							1			1	2
Sturgeon Point Reef, Lake Erie.....										1	1
Sugar Island, Lake Huron.....							2				2
Sumner and Squaw Island, (between,) Lake Michigan.....										1	1
Taintor Island, Lake Ontario.....									1		1
Tawas Bay, Lake Huron.....	1		1	1			1	2	1		7
Tawas Point, Lake Huron.....										1	1
Tecumseh, Lake Erie.....				2							2
Thames River.....								1			1
Thunder Bay, Lake Huron.....					1	1		1			3
Timber Island, Lake Huron.....								1			1

APPENDIX

Statement of refunds made by the Treasury

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1875.			
Mar. 3	Thwing, William	Tonnage-duty on British ship Alhambra	\$372 85
8	Wheeler, Daniel, & Co.	Charcoal, tin, and terne	81 02
8	Pembroke Iron Company	Coal	253 00
9	Brown, Elijah T.	Brown grease	213 00
9	Stewart, A. T., & Co.	Silk and cotton ribbons	35 40
9	Donnell, G. & J. T.	Manila hemp, ship Continental	186 00
10	DeRosset & Co.	Cotton ties	24 73
10	Plumb, Burdick & Barnard	Belt-cutting machine	138 60
10	Munro, D. M.	Tonnage-duty on British bark Fisher	89 40
10	Klopper, A.	Tonnage-duty on German ship Astronom	250 20
10	Siemens Bros	Tonnage-duty on steamships Faraday and Ambassador	2,057 70
19	Owners Haytian brig Marguretta	Tonnage-duty on Haytian brig Marguretta	1,378 75
23	Loud, Claridge & Co.	Tonnage-duty on British brigs Clara and Agnes	73 50
23	Hatch, D. W.	Tonnage-duty on schooner Laura A. Webb	31 20
23	Adam, A., Master, & Co.	Tonnage-duty on American schooner B. L. Eaton	51 41
23	Baker & Humphrey	Tonnage-duty on American schooner Sadie F. Cutter	124 20
Apr. 6	Wheeler, Dan'l. & Co., agents	Tonnage-duty on British ship Friga	340 50
6	Thompson & Walter	Tonnage-duty on British brig Euroclydon	79 91
10	Funch, Edge & Co.	Tonnage-duty on British brig Northumbrian	171 00
10	Albreitsin Andrew	Tonnage-duty on Norwegian bark Amykos	137 10
10	Brown, George W.	Tonnage-duty on brig Uncle Sam	42 60
12	Haagenson, A.	Two cases of books	30 50
17	Weddigen, Louis, et al.	Silk and cotton bindings	230 30
17	Spooner, Charles W.	Manila hemp	176 61
17	Milliman, C. W.	One silk cape, (regalia)	24 60
17	Shepard, Samuel	Wheat and pease	1,216 68
17	Haac, Herman	Eighty-two boxes clay pipes	32 55
17	Rarehide & Maes	Forty-four gallons of ale	15 40
17	Pickering, Winslow & Co.	Wool	146 30
17	Tannor, N. M.	Iron	113 40
17	Plummer, L. A., treasurer	Manila cordage	99 39
19	Ackermann, W., et al.	Silk and cotton velvet ribbons	295 40
19	Walls Sons, William	Manila hemp	826 12
19	Clark & Meador	Champagne, (short-shipped)	415 92
19	Sibson, William S.	Scrap-iron	625 98
19	Mayr, Robert, & Co.	Bronze-powder	322 88
20	Skidmore, E. M., jr.	Ivory	659 70
21	Noel, Aug., survivor	Charges and commissions, (judgment)	3,373 77
21	Spies, Frederick A., et al.	do	4,619 50
22	Voltz, Frederick	Pease	35 30
22	Bailey, E. H.	Refund of tonnage-tax on Italian bark Nuero Mattes	178 80
22	Lamarche, E., et al.	Charges and commissions, (judgment)	1,864 55
24	Babcock, Benj., et al.	do	1,998 30
26	Hutton, Benj. H., survivor	do	1,974 50
26	Slocumb, Thomas, et al.	do	2,202 24
26	Cleveland Rubber Company	Rubber rings	98 76
26	Bradley, James H.	Old iron	4 00
27	Fisher, Jos., et al.	Charges and commissions, (judgment)	2,521 50
27	Mitchell, Moncrief, et al.	do	1,156 83
28	Witthaus, Rudolph A., et al.	do	361 35
28	Bigelow, E. D., & Co.	Tonnage-duty on Norwegian bark Thor	163 80
28	Stewart, William	Tonnage duty on schooner Theo. Perry	78 57
29	Saget, Julien	Net proceeds sale three cases gems as unclaimed	304 98
29	Cornibe, J.	Refund of duty on a sewing-machine	15 44
29	Doane & Crowell	Refund of tonnage-duty on schooner Chas. E. Gibson	152 10
29	Leman, Gardiner & Co.	Refund of tonnage-duty on British brig Glenwood	32 40
29	Perkins & Stern	Refund of duty on brandy	5 01
29	Shaw, William	Refund of duty on salt	54 73
May 1	Walen, Leonard	Refund of tonnage-duty on schooner Sarah E. Snow	14 40
1	Keppelmann, A.	Refund of duty on dry carmine	46 00
3	Rocche, John	Refund of duty on walnuts, damaged	38 10
3	Strauss, Bianchi & Co.	Refund of duty on extract of saffron	39 20
4	Macdonald & Co.	Refund of duty on one case of laces, (short-shipped)	11 79
4	Howard, Sanger & Co.	Refund of duty on Rubber pouches	11 02
4	Schweiterling, H. H.	Refund of duty on silk and cotton bindings	11 50
4	Berger, A., & Co.	Refund of net proceeds sale one case merchandise, (unclaimed.)	344 59
4	Richards, S. P.	Refund of duties on argols, (short-weight)	65 82

DIX C.

Department from March 3 to November 20, 1875.

Interest and costs.	Totals.	Reasons for refund.	Law under which refund was made.
.....	\$372 85	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.
.....	81 02	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	255 00	Error in liquidation, (damage)	Do.
.....	213 00	Error in liquidation	Do.
.....	35 40	See Exhibit A	Do.
.....	186 00	Hemp used in equipment of ship Continental.	Secs. 2513 and 3013, Rev. Stat.
.....	24 73	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	138 60	Domestic manufactures exported and returned.	Do.
.....	89 40	Double payment of tonnage-tax	Do.
.....	250 20	do	Do.
.....	2,057 70	Telegraph vessels; tonnage-duty did not accrue.	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	1,378 75	Fees exacted contrary to decision of Department.	Do.
.....	73 50	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	31 20	do	Do.
.....	51 41	do	Do.
.....	124 20	do	Do.
.....	340 50	do	Do.
.....	79 91	do	Do.
.....	171 60	do	Do.
.....	137 10	do	Do.
.....	42 60	do	Do.
.....	30 50	Error in liquidation	Do.
\$30 44	260 74	See Exhibit B	Do.
.....	176 61	Hemp used in equipment of ship	Secs. 2513 and 3013 Rev. Stat.
.....	24 60	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	1,216 68	See Exhibit C	Do.
.....	32 55	Error in liquidation, (short shipment)	Do.
.....	15 40	do	Do.
33 80	120 10	See Exhibit D	Do.
.....	113 40	Error in liquidation, (damage)	Do.
.....	99 39	Hemp used in construction of ships ..	Secs. 2513 and 3013 Rev. Stat.
151 66	447 06	See Exhibit A	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	828 12	Hemp used in equipment of vessel ..	Secs. 2513 and 3013 Rev. Stat.
.....	415 92	Error in liquidation, (short shipment)	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	625 98	Error in liquidation	Do.
.....	322 89	do	Do.
.....	659 70	See Exhibit E	Do.
4,124 32	7,498 09	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act March 3, 1875.
6,771 19	11,390 69	do	Do.
.....	35 30	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	178 80	Double payment of tonnage-tax	Do.
2,640 18	4,504 73	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act March 3, 1875.
2,954 66	4,952 96	do	Do.
3,208 72	5,183 22	do	Do.
3,202 91	5,465 15	do	Do.
.....	98 78	Domestic manufacture exported and returned.	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	4 00	Error in liquidation	Do.
3,853 25	6,374 75	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act March 3, 1875.
1,464 43	2,621, 26	do	Do.
582 31	943 66	do	Do.
.....	163 80	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	78 57	do	Do.
.....	304 92	Surplus on sale of unclaimed goods ..	Sec. 2973 Rev. Stat.
.....	15 44	Domestic manufacture exported and returned.	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	152 10	Double payment of tonnage-tax	Do.
.....	32 40	do	Do.
.....	5 01	Error in liquidation, (breakage)	Do.
.....	54 73	Error in weight	Do.
.....	14 40	Double payment of tonnage-tax	Do.
7 57	53 57	See Exhibit G	Do.
.....	38 10	Error in liquidation, (damage)	Do.
.....	39 20	Error in liquidation	Do.
.....	11 79	Error in liquidation, (short shipment)	Do.
.....	11 02	Error in liquidation	Do.
.....	11 50	See Exhibit B	Do.
.....	344 59	Surplus on sale of unclaimed goods ..	Sec. 2973 Rev. Stat.
.....	65 82	Error in weight	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.

Statement of refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1873.			
May 4	George, Charles H., & Co	Refund of duties on clapboards and shingles	\$51 46
4	Isellie, Richard, & Co	Refund of duties on silk and cotton and silk and cotton velvet ribbons	3,761 00
8	Adam & Melkrum	Refund of duties on five cases of shawls	171 81
8	Thornton, E. L.	Refund of duties on timber	10 74
8	Brown, C. J.	Refund of duties on liquors, (10 cases gin)	8 10
10	Goodband, John	Refund of duties on charges and commissions, (judgment.)	111 75
11	Ladewig, A., et al.	do	308 87
11	Stokes, H., et al.	do	527 80
12	do	do	366 60
13	Siegmán, Jacob, et al.	do	1,431 24
13	Nicol, Robert	do	134 06
13	Steinberg & Friedberg	Refund of net proceeds unclaimed merchandise	1,030 53
13	Acker, J., et al.	Refund of duty on charges and commissions, (judgment.)	639 82
14	Donald, Peter	do	809 78
14	Rassavout, T., et al.	do	1,157 00
14	Felding, Thomas, et al.	do	75 09
15	La Chaise, A., et al.	do	78 16
19	Gill & Loots	Refund of tonnage-duty on Norwegian bark Fredroes	183 00
19	Goggan, Thomas, & Bro	Refund of duty on Sax-horns, (clerical error)	117 86
19	Park & Tilford	Refund of duty on cigars, (clerical error)	122 50
21	Gillilan James M.	Refund of duty on linen-drills	170 49
21	Aufmoodt, C. A., et al.	Refund of duty on silk crapes	1,465 70
21	Schmidt, A., & Co.	Refund of duty on Italian cloth, (clerical error)	31 60
21	Woodruff, William T., & Co	Refund of duty on empty petroleum barrels	115 60
21	Bache, Lemon & Co.	Refund of duty on plumbago pencil-points	82 80
21	Patrick, R., & Co	Refund of duty on percussion-caps	15 45
21	Strauburger, Pfeiffer & Co	Refund of duty on rubber-ponches	21 32
21	Bigelow, E. D., & Co	Excess of tonnage-duty on American schooner M. C. Mowley.	50 70
21	Snow, William E.	Excess of tonnage-duty on American schooner Vicksburg.	45 00
21	Jackson, R. D.	Excess of duties on cutlery	61 11
21	Heideelck, Nommer & Co	Excess of duties on silk and cotton bindings	22 10
25	Katler, Luckemeyer & Co	Excess of duties on merchandise, (error).	6 64
25	Lamson Goodnow Manufacturing Company	Excess of duties on cutlery	5 40
25	Nys, Freeman	Excess of duties on eight horses, (duty twice paid).	165 20
27	Gundersen, P.	Excess of tonnage on Norwegian bark Lidaskjalg.	87 00
27	Hartwig, William E.	Excess of duty on German sausages	1,130 15
27	Moore, George F. & Co.	Excess of duty on 114 bales of wool	1,030 00
27	Nickerson, Jos., & Co.	Refund of duty on Manila hemp	88 94
28	Knanth, Nachod & Kuhne	Refund of duty on forest-tree seed	35 00
31	Vroom & Arnold.	Refund of duty on 275 barrels flour, (domestic production.)	220 00
31	Hills, Turner & Co	Refund of duty on plate-glass, (damaged)	255 74
31	Battell, Robbins, executor	Refund of duty on charges and commissions, (judgment.)	1,446 00
June 1	do	do	1,064 65
3	Furto, E. C.	Refund of duty on domestic machinery	164 75
3	Donnell, G. & J. T.	Refund of duty on Manila hemp	100 22
7	Rube, Louis	Refund of duty on anatomical wax-models	40 80
7	Brigham, J. B. & Co	Refund of duty on 76 barrels salmon from Pictou	204 00
7	pon, J.	Refund of duty on silk and cotton velvet ribbons	830 70
7	big, C. F. & G. G.	Refund of duty on Japanese wax	440 80
7	rt, David, et al.	Refund of duty on linen-drills	22 45
7	t, George S., & Co.	Refund of tonnage-duty on barkentine Morena	131 70
7	ra, Harry	Refund of tonnage-duty on bark Northern Queen	233 10
7	& Loots, consignees	Refund of tonnage-duty on German bark Germania	22 20
7	r, George H., & Danforth	Refund of duty on mowing-machines, (domestic)	107 42
7	pon, J.	Refund of duty on silk and cotton velvet ribbons	1,765 00
7	fers, G., et al.	Refund of duty on charges and commissions, (judgment.)	118 40
7	rwig, A., et al.	do	107 00
7	la, H. B., et al.	do	2,021 75
7	er, A. K., & Co	Refund of tonnage-duty on British bark J. L. Dimmock.	314 10
7	er, R. F.	Refund of duty on two stallions	172 40
7	man, J., et al.	Refund of duty on charges and commissions, (judgment.)	241 30
7	er & Sprague	Net proceeds 27 quarter-casks of wine	364 71
7	knagel, C. L., et al.	Refund of duties on Japanese wax	222 40
7	scho, John, et al.	do	100 00

Treasury Department, &c.—Continued.

Interest and costs.	Totals.	Reasons for refund.	Law under which refund was made.
.....	\$51 46	Error in liquidation.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	3,761 00	See Exhibit A	Do.
.....	171 81	Error in liquidation, (goods on ship-board February 10, 1875.)	Sec. 5 act March 3, 1875.
.....	10 74	Error in liquidation, (duties twice paid.)	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	9 10	See Exhibit H	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
\$220 84	332 59	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act March 3, 1875.
428 37	731 24	.....do	Do.
816 31	1,344 21	.....do	Do.
306 67	665 27	.....do	Do.
1,760 95	3,192 23	.....do	Do.
241 56	375 62	.....do	Do.
.....	1,028 53	Surplus sale of unclaimed goods	Sec. 2973 Rev. Stat.
1,140 75	1,980 63	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act Mar. 3, 1875.
1,922 78	2,211 42	.....do	Do.
1,285 47	2,443 07	.....do	Do.
148 51	223 60	.....do	Do.
117 39	193 55	.....do	Do.
.....	123 00	Double payment of tonnage-tax.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	117 86	Error in liquidation.....	Do.
.....	122 50	.....do	Do.
10 69	181 12	.....do	Do.
638 83	2,104 53	See Exhibit I	Do.
.....	21 60	Error in liquidation.....	Do.
.....	115 80	Domestic manufactures, exported and returned.	Do.
.....	82 80	Error in liquidation.....	Do.
.....	15 45	.....do	Do.
.....	21 52	.....do	Do.
.....	59 70	Double payment of tonnage-tax.....	Sec. 3012½ Rev. Stat.
.....	45 90	.....do	Do.
.....	61 11	Error in liquidation.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	32 10	See Exhibit B	Do.
.....	6 84	Error in liquidation.....	Do.
.....	5 49	.....do	Do.
.....	165 20	Error in liquidation, (duties twice paid)	Do.
.....	87 60	Double payment of tonnage-tax.....	Sec. 3012½ Rev. Stat.
247 90	1,378 05	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	1,038 00	See Exhibit D	Do.
.....	98 94	Hemp used in equipment of vessel....	Secs. 2513 and 3013 Rev. Stat.
.....	35 60	Error in liquidation.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	220 00	Domestic production, exported and returned.	Do.
.....	255 76	Damage; casualty in warehouse	Sec. 2984 Rev. Stat.
2,164 49	3,610 49	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act Mar. 3, 1875.
1,306 01	2,370 86	.....do	Do.
.....	164 75	Domestic manufacture, exported and returned.	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	109 22	Hemp used in equipment of vessel....	Secs. 2513 and 3013 Rev. Stat.
.....	40 20	Tools of trade of immigrant	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	228 00	Fish; free under Washington treaty..	Do.
.....	959 70	See Exhibit A	Do.
143 18	591 98	See Exhibit L	Do.
12 10	34 55	Error in liquidation.....	Do.
.....	131 70	Double payment of tonnage-tax.....	Sec. 3012½ Rev. Stat.
.....	233 10	.....do	Do.
.....	82 20	.....do	Do.
.....	107 42	Domestic manufacture, exported and returned.	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
492 01	2,257 61	See Exhibit A	Do.
155 83	274 23	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act Mar. 3, 1875.
207 33	315 13	.....do	Do.
4,396 71	7,378 46	.....do	Do.
.....	314 10	.....do	Sec. 3012½ Rev. Stat.
.....	178 40	Free; for breeding purposes	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
1,399 22	2,340 52	See Exhibit F	Secs. 989 and 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	264 78	Surplus sale of unclaimed goods	Sec. 2973 Rev. Stat.
45 05	267 45	See Exhibit L	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
23 46	186 16	.....do	Do.

Statement of refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1875.			
June 14	Roberts Brothers	Refund of duties on books, (American manufacture)	\$13 75
15	Lennig, G. G. & C. F.	Refund of duties on Japanese wax	526 00
15	Meier, George, et al	Refund of duties on dry carmine	94 40
15	Cardom, Flav	Refund of excess of duties on manufactures of marble.	41 60
16	Newman, Henry	Refund of excess of duties on merchandise short-shipped.	31 82
16	Cramer, G	Refund of excess of duties on commissions on merchandise.	30 12
16	Coffin, B. L.	Refund of excess of duties on merchandise, damaged	50 40
17	Ottenheimer, Rothschild & Co	Refund of excess of duties by overrating South-German florins.	5 60
17	Rossbock, Joseph H.	do	13 50
17	Benziger Brothers	Refund of excess of duties on books	7 00
17	Donnell, G. & J. T.	Refund of excess of duties on Manila hemp	87 68
17	American Meter Company..	Refund of excess of duties on dials, (manufactures of glass.)	13 23
19	Farwell, J. V., & Co.	Refund of excess of duties on silk and worsted shawls.	154 58
19	Sewall, Day & Co	Refund of excess of duties on Manila hemp	145 25
19	Sinn, Samuel, & Co	Refund of excess of duties by overrating thalers ..	69 26
19	Snyder, H. R.	Refund of tonnage-duty on canal-boat Jno. Murray.	19 50
19	Boyd & Hincken	Refund of tonnage-duty on British bark Francis Hilyard.	292 80
19	Kausche, John	Refund of duty on German sausages	67 55
19	Dieckman, Steffen	do	93 45
19	Rosenstein, Louis, et al	do	728 00
19	Stern, Moritz	do	582 75
19	Sudhaus, Herman	do	29 40
19	Tode, Adolph	do	589 40
21	Schwanenflugel, L	do	45 50
21	Witte, John H.	do	101 15
21	Boehm, Henry	do	412 65
21	Mayer, Robert	Refund of excess of duties on dry carmine	12 40
21	Wilker, Andrew	Refund of excess of duties on 2 horses	41 00
21	Luddington, E	do	37 00
22	Plummer, L. A., treasurer, &c.	Refund of excess of duties on Manila and Russia hemp.	342 71
23	Bailey, E. H.	Refund of tonnage-tax on British brig Robin	85 50
24	Hunt, S. B., & Co.	Refund of excess of duties on Brussels carpets	81 25
24	Morris, L. W.	Refund of excess of duties on wearing apparel	15 52
24	Kutter, Luckmeyer & Co	Refund of excess of duties on dress goods	11 74
25	Isaacs & Vought	Refund net proceeds 3 cases unclaimed merchandise	457 67
26	Baur, Julius, & Co.	Refund of duty on gut-strings	58 20
28	Stern, Moritz	Refund of duty on German sausages	772 10
28	Witte, John H.	do	180 95
28	Petersen, Herman, et al	do	91 35
29	Rosenstein, J. W., et al	do	1,342 60
29	Hansen, Peter F	do	803 25
29	Wagner, Franz	do	705 90
29	Hartwig, William E	do	4,263 70
July 2	Benedict, H. W., & Co.	Refund of excess of duty on gas-coal	3 60
3	Dunbar, T. J	Refund of excess of payment of steamboat-inspection fees.	5 00
3	Donnell, G. & J. T.	Refund of excess of duty on Manila hemp	22 41
3	Edson, Moore & Co	Refund of excess of duty on cotton goods	138 14
3	Gay & Quimby	Refund of excess of duty on oats, (twice paid)	655 80
3	Osborn, Charles R., & Co	Refund of excess of duty on ale	10 00
3	Massey & Tucker	Refund of tonnage duty on Italian bark Aurora	10 50
7	Brown, George W	Refund of tonnage duty on Amer. bark Chas. Miller	72 30
9	Katz & Barnett	Refund of duty on white and colored tarletans	242 10
9	Sewall, Day & Co	Refund of duty on Manila hemp	225 00
14	Colobretta, T	Refund of tonnage-tax on Italian bark Antonio G..	145 80
14	Camors, J. B	Refund of excess of duty on merchandise	17 91
14	Holmes, D. H	Refund of excess of duty on white and colored tarletans.	158 31
14	Shields, George T	Refund of excess of duty on 1 boy performing horse.	41 00
17	Brett & Bascom	Refund of excess of duty on pine lumber	19 49
17	Cooke, W. W., & Son	do	6 44
20	Broulatour, P. E	Refund of excess of duty on ale and non-allowance for breakage.	60 90
20	Warren, Messrs., & Co	Refund of admeasurement-fee, brig Maria Romano	18 00
21	Tode Brothers	Refund of duty on German sausages	99 75
21	Hartwig, W. E	do	336 70
21	Kausche, John	do	73 50
23	Muir, David	Refund of duty on hominy, (exported and returned)	16 60
23	Hunt, George S., & Co	Refund of duty on molasses	268 90

Treasury Department, &c.—Continued.

Interest and costs.	Totals.	Reasons for refund.	Law under which refund was made.
.....	\$13 75	Domestic manufacture, exported and returned.	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
\$87 61	613 61	See Exhibit L.....	Do.
29 27	123 67	See Exhibit G.....	Do.
.....	41 60	Error in liquidation.....	Do.
.....	31 82	Error in liquidation, (short shipment)	Do.
.....	30 12	Error in liquidation.....	Do.
.....	50 40	Error in liquidation, (damage)	Do.
.....	5 60	Error in liquidation.....	Do.
.....	13 50	.....do	Do.
.....	7 00	.....do	Do.
.....	87 68	Hemp used in equipment of vessel....	Secs. 2513 and 3013 Rev. Stat.
.....	13 23	Error in liquidation.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	154 58	.....do	Do.
.....	145 25	Hemp used in equipment of vessel ...	Secs. 2513 and 3013 Rev. Stat.
.....	69 26	Error in liquidation.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	19 50	Double payment of tonnage-tax.....	Do.
.....	292 80	.....do	Sec. 3012½ Rev. Stat.
13 02	80 57	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
17 72	111 17	.....do	Do.
125 07	253 07	.....do	Do.
99 66	622 41	.....do	Do.
15 24	44 64	.....do	Do.
107 66	697 06	.....do	Do.
17 78	63 28	.....do	Do.
20 13	137 28	.....do	Do.
84 22	496 87	.....do	Do.
11 43	23 83	See Exhibit G	Do.
.....	41 00	Emigrant, effects of, free.....	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	37 00	.....do	Do.
.....	342 71	Hemp used in equipment of vessel....	Secs. 2513 and 3013 Rev. Stat.
.....	85 50	Double payment of tonnage-tax.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	81 25	Goods on shipboard, February 10, 1875.	Sec. 5 act Mar. 3, 1875.
.....	15 52	Personal effects, free.....	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	11 74	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	457 67	Surplus sale of unclaimed goods	Sec. 2973 Rev. Stat.
.....	58 20	Error in liquidation	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
23 75	265 85	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
40 23	221 84	.....do	Do.
25 85	117 20	.....do	Do.
195 78	1,528 32	.....do	Do.
110 24	913 49	.....do	Do.
131 30	837 20	.....do	Do.
532 89	4,796 59	.....do	Do.
.....	3 60	Excess of deposit.....	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	5 00	.....do	Do.
.....	22 41	Hemp used in construction of vessel..	Secs. 2513 and 3013 Rev. Stat.
.....	128 14	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	655 80	Error in liquidation, (duties twice paid)	Do.
.....	10 00	Error in liquidation	Do.
.....	10 50	Double payment of tonnage-tax	Do.
.....	72 30	.....do	Do.
.....	242 10	Error in liquidation	Do.
.....	225 00	Hemp used in equipment of vessel....	Secs. 2513 and 3013 Rev. Stat.
.....	145 80	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	17 91	Error in liquidation, (duties twice paid)	Do.
.....	158 31	Error in liquidation	Do.
.....	41 00	Domestic production, exported and re- turned, free.	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	19 49	Excess of deposit.....	Do.
.....	6 44	.....do	Do.
.....	60 90	See Exhibit H.....	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	18 00	Admeasurement-fee, illegal exaction..	Do.
.....	99 75	See Exhibit K	Do.
.....	336 70	.....do	Do.
.....	73 50	.....do	Do.
.....	16 60	Domestic production, exported and re- turned.	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	268 90	Goods on shipboard, February 10, 1875	Sec. 5 act Mar. 3, 1875.

Statement of refunds made by the

Date.	To whom refunded.	Description of merchandise, &c.	Duty.
1873.			
July 23	Gillespie, J. D. C.	Refund of duty on hardware	63 00
26	Hall, John G., & Co.	Refund of tonnage-duty on British bark Jan. G. Hall	89 90
26	Funch, Edg. & Co.	Refund of tonnage-duty on bark Alceid and Goultore	234 00
26	Koloff, E.	Refund of duty on German sausages	248 25
26	Phelps Brothers & Co.	Refund of excess of duty on orange-boxes, American manufacture.	54 00
26	Wright, Peter, & Sons	Refund of excess of duty on earthenware	300 00
27	Brown, Frederick	Refund net proceeds 10 cases orange-syrup unclaimed.	272 24
27	Kiehl, Cornelius, et al.	Refund of excess of duty on German sausages	100 20
27	Waeldin, Henry C.	do	115 50
27	Kausche, John	do	120 30
29	Burt, Austin	Refund of excess of duty on iron-wre	11 60
29	Smith, George O.	Refund of excess of duty on 10,000 cigars	46 20
29	Hansen, Peter F., et al.	Refund of excess of duty on German sausages	1,707 30
29	do	do	633 55
Aug. 5	Wagner, Franz	do	119 00
5	Rosenstein Brothers	do	202 65
5	Waeldin, Henry C.	do	60 95
5	Elliott, J. M.	Refund of excess of steamboat-inspection fees	30 65
5	Plummer, L. A., treasurer	Refund of excess of duty on Manila hemp	170 11
5	Knight, A. M., & Co.	Refund of excess of duty on brown-grease	80 00
5	Kipling, R., & Sons	Refund of excess of duty on imitation of precious stones.	719 66
5	Dohman, Schmitt & Co.	Refund of excess of duty on olive oil (leakage)	4 54
7	Spooner, Charles W., treasurer.	Refund of excess of duty on Manila hemp	127 00
7	Rosenstein, J. W., et al.	Refund of excess of duty on German sausages	317 10
10	Hansen, Peter F., et al.	do	400 05
10	Greenebaum, Henry, & Co.	Refund of excess of duty on cigars	34 30
10	Osborn, Charles K., & Co.	Refund of excess of duty on ale and porter in bottles	22 75
11	Hartwig, William E.	Refund of excess of duties on German sausages	613 70
10	Hansen, John, et al.	do	307 25
10	Witte, John H.	do	54 10
10	Wagner, Franz	do	246 34
10	Benoit, Pelletier	A statement on seizure of 23 gilded watches	22 74
10	Evans, Edwin T.	Excess of admeasurement-fees on steamer Winslow	4 40
10	Balfour, Guterie & Co.	Excess of fees of inspector on British bark Loch Dee.	17 30
20	Hernsheim, S., & Brother	Excess of duty, consequence of overrating Cuban dollars.	14 00
20	Meinecke & Co.	Excess of duty, consequence of overrating Austrian florins.	22 00
20	Plummer, L. A., treasurer, &c.	Excess of duty on Russia hemp	34 04
20	Weld's Sons, A. D.	Excess of duty on Manila hemp	91 56
21	Lunt Bros. & Co.	Excess of tonnage-tax on American schooner A. F. Fabius.	60 30
24	Klein, Detmer & Co.	Excess of duty on woolen cloths	20 91
	Hillto, John, & Co.	Excess of duty on wool dress-goods	196 42
	ickerson, J., & Co.	Excess of duty on Manila hemp	101 25
	P. R. R. Co.	Excess of hospital-duty on steamer El Capitan.	32 00
	Plummer, L. A., treasurer, &c.	Excess of duty on Manila hemp	140 71
	lam & Meldrum	Excess of duty on dress goods	65 67
	ller, A. K., & Co.	Excess of duty on roofing-slates	49 70
	ooner, Charles W., treasurer	Excess of duty on Russia hemp	223 43
	ickerson, Joseph, & Co.	Excess of duty on Manila hemp	125 75
	inch, Edg. & Co.	Excess of tonnage-duty on Swedish bark Gustafva	123 00
	ovich & Co.	Excess of tonnage-duty on Austrian bark Luise	123 00
	urber, H. K., & Co.	Excess of duty on bottles	13 00
	born, C. R., & Co.	Excess of duty on porter, (35 casks)	5 51
	urvey, James	Excess of duty on repairs to schooner Eagle Wing	11 50
	erguson, Thomas	Excess of duty on two horses, harness, and robes	34 70
	ownson, B. K.	Excess of duty on two sets horses	10 63
	ttos, Edmund F.	Excess of duty on sardines and sherry wine	35 20
	eat & Atkinson	Excess of duty on one statue and pedestal	112 02
	shlenhoff, J. A.	Excess of duty on earthenware	30 50
	ichel & Wilkin	do	15 30
	uritzler, R., & Bro.	Excess of duty on brass and musical instruments	203 00
	uano, Stephen	Excess of duty on repairs to barge Lester	49 00
	axall, Cronshaw & Co.	Excess of tonnage-duty on German bark Emily	110 40
	una & Co.	Excess of duty on caustic soda	11 14
	ague, F. W.	Excess of duty on Swiss ale	2 30
	reenewald, Louis	Excess of duty on silk and metal guitar strings	27 20
	nnell, G. & J. T.	Excess of duty on Manila hemp	30 23
	irwell, J. V., & Co.	Excess of duty on mohair goods	57 25
	wood, J. S., & Co.	Excess of tonnage-duty on British bark Salla	117 30

Treasury Department, &c.—Continued.

Interest and costs.	Totals.	Reasons for refund.	Law under which refund was made.
.....	\$5 60	Error in liquidation	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	99 90	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	234 60	.....do	Do.
.....	248 85	See Exhibit K	Do.
.....	54 60	Domestic production, exported and re- turned.	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	309 60	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	272 84	Surplus sale of unclaimed goods	Sec. 2973 Rev. Stat.
\$39 92	159 78	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
29 11	144 61	.....do	Do.
40 80	180 10	.....do	Do.
.....	11 80	Excess of deposit	Do.
.....	46 59	Error in liquidation	Do.
245 69	1,972 99	See Exhibit K	Do.
196 08	809 63	.....do	Do.
15 94	127 94	.....do	Do.
.....	202 65	.....do	Do.
.....	68 95	.....do	Do.
.....	36 65	.....do	Do.
.....	176 11	Hemp used in equipment of vessel	Seca. 2513 and 3013 Rev. Stat.
.....	99 00	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	719 68	See Exhibit M	Do.
.....	4 54	Error in liquidation	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	127 00	Hemp used in equipment of vessel	Seca. 2513 and 3013 Rev. Stat.
24 93	342 03	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
31 21	529 26	.....do	Do.
.....	34 38	Error in weight	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	22 75	See Exhibit H	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
47 66	860 36	See Exhibit K	Do.
29 55	426 80	.....do	Do.
12 68	63 78	.....do	Do.
.....	249 50	.....do	Do.
.....	22 74	Excess proceeds of sale over amount due United States.	Sec. 5293 Rev. Stat.
.....	4 40	Admeasurement-fees, illegal exaction.	Sec. 3012½ Rev. Stat.
.....	17 32	Overpayment of fees of inspector	Do.
.....	14 00	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	22 60	.....do	Do.
.....	34 84	Hemp used in equipment of vessel	Seca. 2513 and 3013 Rev. Stat.
.....	91 56	.....do	Do.
.....	60 30	Tonnage-dues, double payment	Sec. 3012½ Rev. Stat.
.....	20 91	Goods on shipboard February 10, 1875.	Sec. 5 act Mar. 3, 1875.
.....	196 42	.....do	Do.
.....	191 25	Hemp used in equipment of vessel	Seca. 2513 and 3013 Rev. Stat.
.....	32 00	Hospital-tax, illegally exacted	Sec. 3012½ Rev. Stat.
.....	146 71	Hemp used in equipment of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	65 67	Goods on shipboard February 10, 1875.	Sec. 5 act Mar. 3, 1875.
.....	49 70	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	223 43	Hemp used in equipment of vessel	Seca. 2513 and 3013 Rev. Stat.
.....	125 75	.....do	Do.
.....	133 80	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.
.....	123 90	.....do	Do.
.....	13 66	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	5 51	See Exhibit H	Do.
.....	11 50	Necessary repairs to vessel	Seca. 3012½ and 3115 Rev. Stat., and act Mar. 3, 1875.
.....	36 70	Personal effects of immigrant, free	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	10 85	.....do	Do.
.....	35 29	Error in liquidation	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	112 02	.....do	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	28 50	.....do	Do.
.....	13 30	.....do	Do.
.....	203 09	.....do	Do.
.....	49 00	Necessary repairs to vessel	Seca. 3012½ and 3115 Rev. Stat., and act Mar. 3, 1875.
.....	110 40	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.
.....	11 14	Error in liquidation, (short shipment).	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	2 36	See Exhibit H	Do.
.....	27 30	Error in liquidation	Do.
.....	30 23	Hemp used in equipment of ship	Seca. 2513 and 3013 Rev. Stat.
.....	57 25	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	117 30	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.

OF THE SECRETARY OF THE TREASURY.

Statement of refunds made by the

refunded.	Description of merchandise, &c.	Duty.
& Co.....	Excess of inspection-fees exacted on cigars	\$13 00
.....	Excess of duty on match-safes	45 36
or & Co.....	Excess of duty on rubber pouches	11 05
us W.....	Excess of duty on cigars through overrating Havana currency.	31 25
s	Excess of duty on Gorman sausages	60 53
us W.....	Excess of duty on cigars damaged by fire in public store.	75 73
.....	do	15 90
t W. C.....	Excess of duty on caustic soda	174 62
ick R., et al..	do	171 16
t Westermann	Excess damage allowance on 250 demijohns and 19 casks glue.	18 71
.....	Excess of admasurement-fees on schooner Our Son	22 90
ss & Co.....	Excess of tonnage-tax on Austrian bark Emma....	164 70
, treasurer, &c	Excess of duty on Manila hemp.....	266 60
thers.....	Excess of duty on molasses	172 03
.....	Excess of duty on merchandise damaged by fire in public store.	17 10
& Co.....	do	135 05
ick & Co.....	do	16 29
, Co.....	do	29 18
l, & Co.....	do	5 98
ein.....	do	6 30
eph, & Co ..	Excess of duty on Manila hemp	185 00
J. T.....	do	93 62
l.....	Excess of duty on manufactured flax	102 89
o.....	Excess of tonnage-duty on British bark Athlete...	234 00
.....	Excess of duty on four cases of cigars	9 00
t W. C.....	Excess of duty on caustic soda	572 44
podore.....	Excess of duty on silk crape.....	123 20
Co.....	Excess of duty on one gold watch	3 75
k Co.....	Excess of duty on pine lumber.....	29 76
wick & Co....	Excess of duty on brown grease	19 40
J. T.....	Excess of duty on Manila and Russia hemp.....	408 22
.....	do	277 97
ckmann	Excess of duty on German sausages	115 13
I. & A	Refund of excess of duty on musical-strings.....	3 63
.....	do	10 35
.....	Refund of excess of duty on overcoat.....	12 51
& Co.....	Refund of excess of duty on Rangoon rice	5 70
ordage Com-	Refund of excess of duty on Manila and Russia hemp.	231 65
on Company ..	Refund of excess of duty on hickory lumber	9 05
r	Refund of excess of duty on repairs to brig India and Jno. Mark.	81 50
.....	Refund of excess of duty on one suit of clothes	17 40
L	Refund of tonnage-tax on American schooner Em- ma D. Endicott.	108 80
& Co	Refund of duty on grain-bags.....	137 60
.....	Refund of duty on six cases china pipe-bowls	29 12
.....	.....	92, 828 29

MEMOR

t refunded, as herein mentioned, is included in the appropriations designated
deposits for unascertained duties;" "collecting customs revenue," (interest on

Treasury Department, &c.—Continued.

Interest and costs.	Totals.	Reasons for refund.	Law under which refund was made.
.....	\$13 00	Refund under decision of court	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	45 36	Error in liquidation	Do.
.....	11 05	.....do	Do.
.....	31 25	.....do	Do.
.....	60 55	See Exhibit K	Do.
.....	75 75	Goods damaged while in warehouse, (casualty.)	Sec. 2984 Rev. Stat.
.....	15 90	.....do	Do.
\$262 08	436 76	See Exhibit N	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
250 90	422 06	.....do	Do.
.....	18 71	Error in liquidation	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	22 20	Fees illegally exacted	Sec. 3012½ Rev. Stat.
.....	164 70	Double payment of tonnage-tax	Do.
.....	288 60	Hemp used in equipment of vessels. ..	Secs. 2513 and 3013 Rev. Stat.
.....	172 03	Goods on shipboard February 10, 1875.	Sec. 5 act of Mar. 3, 1875.
.....	17 10	Casualty, goods damaged in warehouse	Sec. 2984 Rev. Stat.
.....	155 05	.....do	Do.
.....	16 29	.....do	Do.
.....	29 18	.....do	Do.
.....	5 98	.....do	Do.
.....	6 30	.....do	Do.
.....	185 00	Hemp used in equipment of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	93 62	.....do	Do.
.....	102 89	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	234 00	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.
.....	9 00	Error in liquidation	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
645 14	1,217 58	See Exhibit N	Do.
.....	123 20	See Exhibit I	Do.
.....	3 75	Personal effects, free	Sec. 3013 Rev. Stat., and act Mar. 3, 1875.
.....	29 76	Error in liquidation	Do.
.....	19 40	.....do	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	408 22	Hemp used in equipment of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	277 97	.....do	Do.
.....	115 15	See Exhibit K	Sec. 3012½ Rev. Stat., and act Mar. 3, 1875.
.....	3 65	Error in liquidation	Do.
.....	10 35	.....do	Do.
.....	12 51	Personal effects, free	Do.
.....	5 70	Error in liquidation, (short shipment).	Do.
.....	231 65	Hemp used in equipment of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	9 05	Error in liquidation	Sec. 3012½ Rev. Stat. and act Mar. 3, 1875.
.....	81 50	Necessary repairs to vessel	Sec. 3115 Rev. Stat. and act Mar. 3, 1875.
.....	17 40	Personal effects, free	Sec. 3012½ Rev. Stat. and act Mar. 3, 1875.
.....	100 80	Double payment of tonnage-tax	Sec. 3012½ Rev. Stat.
.....	137 60	Domestic productions, exported and returned.	Sec. 3012½ Rev. Stat. and act Mar. 3, 1875.
.....	29 12	Error in liquidation, (damage)	Do.
51,696 15	144,524 44		

ASDUM.

as follows, referred to on page 4 of the tables accompanying the Secretary's report, viz : judgments;) "refunding duties erroneously or illegally exacted;" "marine-hospital establishment."

Exhibit A.

TREASURY DEPARTMENT, April 5, 1873.

SIR: I am in receipt of your letter of the 1st instant, requesting instructions relative to the rate of duty to be exacted, under the Department's ruling of the 18th of December last, on a class of ribbons composed in part of cotton and in part of silk, and claimed by the importers to be known to the trade as cotton-edge or Boyeaux ribbons, and cord-edge or round-edge ribbons.

I have carefully examined the evidence submitted on behalf of the importers, and forwarded by you to prove their claim, which comprises the certificates of nearly one hundred persons and firms in the dry-goods and importers and jobbers, at New York, Boston, and other places, all of which are to the effect that those goods are not bought, or sold in the trade as silk-ribbons, but by other designations. It seems thereby to be well established that dealers are ignorant of the fact that these goods are composed of silk and cotton, making purchases or sales thereof under such designations. It is inferred from the foregoing that this class of ribbons was known to the trade as aforesaid at the time the act of June 30, 1864, was passed, but upon this point no evidence is afforded, and no one is known, to my knowledge, that any change in their commercial designation has occurred since that time.

In support of this testimony on the part of the importers, no evidence is offered beyond the statement of the appraiser that "so far as the ribbons have had or can have any commercial designation as to the materials of which they are composed, that commercial designation must be silk-ribbons," and the further statement that they have heretofore been classified in that department as silk-ribbons. Hence, therefore, the testimony offered by the importers must be held as conclusive.

In accordance with the decision of the Department of the 18th of December last, that all ribbons which, at the time of the passage of the act of June 30, 1864, or at the date of importation, were known as silk-ribbons, and sold as such in the trade, will be classified as silk-ribbons, and subjected to a duty of 60 per cent. ad valorem. To the same effect is the ruling of the Department of April 21, 1870, on the appeal of Henry Barbey & Co., of New York, where the decision was in favor, charging 60 per cent. duty on certain Faille ribbons, upon the ground that the goods were "universally known as silk-ribbons, and were bought and sold as a pure silk of superior quality," the fact that they contained a modicum of cotton being generally unknown.

In view of the foregoing state of facts the Department holds that the class of ribbons forming the subject of your letter should be classified, not as cotton-ribbons, but as manufactures of which silk is the component of chief value, not otherwise provided for, and be subjected to duty at the rate of 60 per cent. ad valorem, under the last clause of section 8 of the act of June 30, 1864.

It will therefore be governed accordingly.

Very respectfully,

WM. A. RICHARDSON,
Secretary.

CHIEF OF CUSTOMS,
New York.

TREASURY DEPARTMENT, *June 17, 1873.*

SIR: I inclose herewith a copy of a letter from Hon. George H. Williams, Attorney-General, dated the 13th instant, advising an acquiescence in the decision of the court in the case of *Chapon vs. Smythe*, recently tried in the United States circuit court at New York, before Judge Smalley and a jury, involving the proper rate of duty on silk and cotton-velvet ribbons, and have to say that the Department has carried out the recommendation of the Attorney-General in the premises.

I have, therefore, to direct that from and after the receipt hereof you conform your practice thereto, by charging 50 per cent. ad valorem duty on all silk and cotton ribbons, whether velvet or otherwise, not commercially recognized as silk-ribbons.

I am, very respectfully,

WM. A. RICHARDSON,
Secretary.

COLLECTORS OF CUSTOMS,
Various Ports.

Exhibit B.

TREASURY DEPARTMENT, *July 2, 1874.*

SIR: On the 27th ultimo the Department decided, on the appeal (2307b) of Dieckerhoff, Raffloer & Co., that certain silk and cotton bindings, which had been classified by you as silk trimmings, at a duty of 60 per cent. ad valorem, were only liable to duty at the rate of 50 per cent. ad valorem, under the concluding clause of the 8th section of the act of June 30, 1864.

The same question is involved in the following-described appeals, (the goods being similar,) heretofore transmitted by you to the Department, and therefore you are authorized to adjust the entries covered thereby in accordance with such decision, and, if necessary, to forward certified statements for a refund to the importers of the excessive duties exacted.

* * * * *

I am, very respectfully,

B. H. BRISTOW,
Secretary.

Exhibit C.

TREASURY DEPARTMENT, *October 31, 1874.*

SIR: Your communication of September 21, last, transmitting application of Samuel Shipley, owner of a cargo of wheat and pease imported at your port for transportation to New York, and exportation thence to a foreign port, having been mislaid, has not received the immediate attention to which it was entitled.

The Department sees no objection to the change of entry requested by the shipper, the application appearing to have been made in good faith, and the mistake of entry for consumption on the part of the agent having been without the knowledge of the owner.

On such correction being made, with proper certificate of actual export at New York, you are authorized to prepare a certificate of refund of the duties paid, and forward the same to this Department.

I am, very respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Erie, Pa.*

OF THE SECRETARY OF THE TREASURY.

Exhibit D.

TREASURY DEPARTMENT, *October 21, 1873.*

herewith, for your information, a copy of a communication of the Treasury, dated the 18th instant, recommending the Department acquiesce in the judgment for plaintiffs in the United States circuit court for the district of Massachusetts of the Washington Mills Company *vs.* Thomas Russell, recently tried in said court, the question at issue being duty to be assessed on certain Australian wool imported in London and Liverpool per Batavia and Parthia, in the January and February, 1871, and have to inform you that I have, by letter of this date, to the Solicitor, acquiesced in the request he made of me to instruct the United States attorney at New York.

I have therefore prepared and forward to the Department certified statement of the refund of the excess of duties exacted in this and all other cases where the requirements of the law as regards protest and deposit of bond and commencement of suit have been complied with.

I am, respectfully,

WM. A. RICHARDSON,
Secretary.

OF CUSTOMS,
Boston, Mass.

Exhibit E.

TREASURY DEPARTMENT, *March 1, 1875.*

Letter of the 3d instant is received, reporting upon the decision of Mr. E. M. Skidmore, from your decision assessing duty of 10 per cent. ad valorem on certain ivory imported from the Russia, from Liverpool, September 3, 1874. You have also received the affidavit of Mr. Skidmore, together with bill of lading and invoice.

The facts clearly show that the ivory in question was originally from Bombay, and destined for the port of New York. Such is definitely stated in the invoice and declaration before the Consul at that port and certified by him. The affidavits submitted state that it was "ordered from Bombay to be shipped and for account of Messrs. Green & Arnold of New York purchased in Liverpool, but in Bombay, and intended, at the time, to be sent direct to New York City, and was not intended to be offered, in the United Kingdom for sale;" and there was no vessel bound direct to New York from Bombay, so that the goods could not be forwarded to New York that way. The decision of the Department, in accordance with its ruling of October 10, 1874 (No. 940,) holds that the discriminating duty does not apply, and the decision is, therefore, hereby reversed.

I have forward to the Department the usual certified statement of the duty collected.

I am, respectfully,

B. H. BRISTOW,
Secretary.

OF CUSTOMS,
New York.

*Exhibit F.*TREASURY DEPARTMENT, *April 17, 1875.*

SIR: Referring to a class of cases known as "charges and commissions" cases, in which judgments have been recovered against collectors of customs, but which the Department has hitherto declined to pay, for the reason that no certificate of probable cause, as required by the twelfth section of the act of March 3, 1863, (Revised Statutes, section 989,) had been granted therein, I have to state that application has been made in behalf of the parties, both plaintiff and defendant, for payment of such judgments, and I have, after due consideration, concluded to refer the certified statements in such cases to the accounting-officers for examination and settlement, and for the issuance of a warrant in the usual manner, payable out of the proper appropriation, if any, upon the express condition that, before final payment by the collector of any such judgment, he shall require to be presented, and filed with him, a certificate from the clerk of the court, showing that a certificate of probable cause has been duly granted and entered of record in such case.

You will please instruct the collector accordingly.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

Hon. H. C. JOHNSON,
Commissioner of Customs, Treasury Department.

*Exhibit G.*TREASURY DEPARTMENT, *December 1, 1874.*

SIR: Referring to Department's letter of the 16th instant, addressed to the Solicitor of the Treasury, (a copy of which is herewith inclosed,) acquiescing in the decision of the court in the case of Kuttroff *vs.* Murphy, late collector, involving the rate of duty on dry carmine, I transmit herewith a letter from Hartley & Coleman, of the 23d instant, in which they request that you be instructed to consent to the discontinuance of certain cases wherein duty has been exacted upon dry carmine at the rate of 35 per cent., and to make up certified statements for the refund of the duties exacted in excess of 25 per cent., where the provisions of law relative to protest, appeal, and suit have been complied with.

The Department agrees to such proposition, and you are hereby directed, in forwarding such certified statements, to give the Department's number of the appeal, return, and the letter of Hartley & Coleman.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS,
New York.

TREASURY DEPARTMENT, *December 15, 1874.*

SIR: In reply to your letter of December 10, and referring to Department's letter of December 1, the directions therein contained are hereby

modified so as to limit the release or refund to cases technically covered by the terms embraced in the letter, viz: "Nakarat carmine," "Oriental carmine," "Carmine No. 40," &c.

Such was the intention of the letter of December 1.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS,
New York.

Exhibit H.

TREASURY DEPARTMENT, *June 23, 1875.*

SIR: Your letter of the 12th of April last is received, transmitting the appeal (1829d) of P. E. Brulatour from your decision assessing duty, without an allowance of 5 per centum for breakage, on certain ale in bottles, imported per "Memphis," April 1, 1875.

The question as to whether the allowance of 5 per cent. in lieu of breakage, under the provision in Section 2 of the act of February 8, 1875, should apply to malt-liquors in bottles, has been duly considered, and the Department has arrived at the conclusion, after receiving reports from the collector and appraiser at the ports of New York, Philadelphia, and Boston, and from the appraiser at Baltimore, all tending to sustain this view, that Congress, by inserting the word "liquors," in addition to the words "distilled spirits," in such proviso, intended to include malt-liquors, which comprise ale, beer, and porter. This result was evident from previous legislation, (see Schedule D of the Revised Statutes,) ale, beer, and porter being classified under the general provision for liquors.

The Department, therefore, sustains the said appeal, and authorizes you to adjust the entry by allowing the 5 per centum in lieu of breakage, and, if necessary, to forward a certified statement for a refund of the duties exacted in excess.

I am, very respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS,
New Orleans, La.

Exhibit I.

TREASURY DEPARTMENT, *July 31, 1872.*

SIR: Application has been made to this Department for a reversal of its decision whereby silk crapes are classified as silks in the piece, and charged with 60 per cent. duty, and for a refund of the difference in duty between that rate and the rate claimed by the parties, viz, 50 per cent. ad valorem.

A suit involving this question has been twice tried. On one trial the jury disagreed, and on the other trial a verdict was had against the Government. The application of the parties has been submitted to the Solicitor of the Treasury and to the United States district attorney at

New York, both of whom state substantially that, in their opinion, the question involved is mainly, if not entirely, one of commercial designation, and in view of the trials already had, and of the conflict of evidence likely to be presented on any further trial of the case, they do not recommend that a further trial be had.

As it is the desire of the Department to avoid undue litigation in doubtful cases, I am disposed to join in the view taken by the law-officers before-mentioned, and have therefore to direct that your practice in this respect be changed, and that such goods hereafter be classified at 50 per cent., as "manufactures of silk not otherwise provided for;" and you are authorized to prepare the necessary certified statements for the refund to the importers of the amounts found due them, upon certificates of discontinuance of the various suits being filed, and also in cases where protests and appeals have been duly filed, and no suits instituted where time for commencement of suit has not expired.

I am, very respectfully,

WM. A. RICHARDSON,
Acting Secretary.

COLLECTOR OF CUSTOMS,
New York.

Exhibit K.

TREASURY DEPARTMENT, *May 5, 1875.*

SIR: The Department is in receipt of a letter from the United States Attorney-General, dated the 28th ultimo, in which he expresses the opinion that there is no ground for bringing the case of *W. E. Hartwig vs. C. A. Arthur*, collector, lately tried at your port, to the Supreme Court, and recommends that this Department acquiesce in the decision, which was in favor of the plaintiff, and which held that German sausages were exempt from duty, under the special provision for "Bologna sausages," contained in section 5 of the act of June 6, 1872, since reenacted in section 2505 of the Revised Statutes.

The Department, therefore, acquiesces in the decision of the court so rendered, and directs you, upon the plaintiff duly satisfying the judgment in the case, to prepare and forward a certified statement for the payment of the same.

With regard to the other cases still pending on the same question, where the requirements of law as to protest, appeal, and the bringing of suit have been duly observed, you are directed, for the purpose of facilitating the final disposition thereof, to refer each case to the appraiser for his special return as to whether the article which is the subject-matter thereof is entitled to exemption from duty under the principle established by said decision of the court; but if such report shall be in the affirmative, you will delay, until further advised, the preparation and forwarding of the usual certified statements for refund.

The same course may also be pursued in regard to the entries of such goods, where the time to bring suit has not expired, but where protest and appeal were duly made.

The Department having recently submitted, for a formal opinion from the Attorney-General, under the refund act of March 3, 1875, the question whether a judgment against the Government in one of a class of cases will be sufficient to justify refunds in other cases of the same class without a separate and distinct adjudication of each case, suitable

further instructions will, on receipt of such opinion, be given you as to the final disposition of the cases covered by the present instructions.

I am, very respectfully,

CHAS. F. CONANT,
Acting Secretary.

COLLECTOR OF CUSTOMS,
New York.

TREASURY DEPARTMENT, *May 20, 1875.*

SIR: Referring to Department's letter to you of the 5th instant, in which you were informed that the United States Attorney-General having concurred, the Department had acquiesced in the decision of the United States circuit court of your district, in the case of *W. E. Hartwig vs. Chester A. Arthur*, which was to the effect that German and all other sausages commercially known as "Bologna sausages" were exempt from duty, I have to say that the United States attorney having, since the 6th instant, given the opinion that a decision of the court, acquiesced in by himself and this Department, in one of a class of cases, governs in the whole of such class, you are now directed to carry out the instructions contained in such letter, which are to adjust all entries of such sausages in accordance with such decision, where the requirements of law as to protest, appeal, and bringing of suit have been duly observed, and upon the discontinuance of the suits to forward the usual certified statements for the refund to the importers of the amounts found due, and also to pursue the same course in the cases where protest and appeal have been made, and where the time to bring suit has not expired.

In this connection, and referring to your letter of the 18th instant, you are directed to cause the practice at your port to conform to such decision.

* * * * *

I am, very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

Exhibit L.

TREASURY DEPARTMENT, *May 7, 1875.*

SIR: In the case of *C. F. & G. G. Lenning vs. Chester A. Arthur*, collector, lately tried at your port, which resulted in a verdict for the plaintiffs, thus sustaining the position taken by them that certain Japanese wax is exempt from duty under the provisions for "wax, * * * Chinese," contained in the fifth section of the act of June 6, 1872, (section 2505 of the Revised Statutes,) the Department is in receipt of a letter from the United States Attorney-General, dated the 23th instant, in which he is of the opinion that as the wax in question was proved on the trial to be identical with the so-called Chinese wax of commerce, and as there is no ground for a writ of error, that such decision of the court should be acquiesced in.

The opinion of the United States attorney who tried the case, dated February 8, 1875, is to the same effect.

The Department therefore acquiesces in such judgment, and upon the

plaintiffs duly satisfying the judgment, you are hereby authorized to forward a certified statement for the payment thereof.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS,
New York.

Exhibit M.

TREASURY DEPARTMENT, *June 19, 1875.*

SIR: Your letter of the 8th of April last is received, further reporting upon the appeal (5426c) of R. Kepling & Son from your decision assessing duty at the rate of 40 per cent. ad valorem, less 10 per cent. on certain imitation precious stones, imported per Pommerania, September 25, 1874, which the importers claim to be only liable to duty at the rate of 10 per cent. ad valorem.

It appears from the special report of the appraiser and an examination of samples that the merchandise in question consists of imitation of brilliants, garnets, cameos, &c., composed of glass or paste, that they were erroneously classified as "manufactures of glass" that they are specially provided for in Schedule M of the Revenue Act of 1874, under the heading "composition of glass or paste * * * when not set" at a duty of 10 per cent. ad valorem, (without any reduction,) as claimed by the importers.

You are therefore authorized to adjust the entry accordingly, and, if necessary, to take the usual steps for refunding the duties erroneously exacted.

This decision will also apply to the appeal (1621d) of the same importers, on the entries of similar goods per Hammonia, September 2, and Holsatia, October 8, 1874, which was transmitted by you on the 8th of April last.

I am, very respectfully,

B. H. BRISTOW,
Secretary.

COLLECTOR OF CUSTOMS,
New York.

Exhibit N.

TREASURY DEPARTMENT, *July 15, 1875.*

SIR: The Department has been informed by the United States attorney of your district that two cases of Frederick R. Fowler et al. vs. Augustus Schell, former collector, &c., (O. S. 289 and 369,) which involved the question as to the proper rate of duty on caustic soda imported prior to 1861, were recently tried before the United States circuit court for the southern district of New York, and resulted in judgments against the defendant—the effect thereof being to decide that such merchandise was only dutiable, at the time of importation, at the rate of 4 per cent. ad valorem, instead of 15 per cent. ad valorem, as collected.

Upon submitting the matter to the United States Attorney-General, in accordance with the requirements of the act of March 3, 1875, that

OF THE SECRETARY OF THE TREASURY.

sed the opinion that no writ of error or appeal should cases to the United States Supreme Court, and that should acquiesce in the decision of the court. Theorney of your district is also of the same opinion. In circumstances the Department acquiesces in the decision rendered, and therefore directs, upon said judgments filed on the records of the court, that a certified statement be made and forwarded to the Department for the payment

It also directs that the same course be taken with reference to cases, involving the same question, which the United States reports to be still pending undecided at your port, provided they duly enter a discontinuance of such suits upon the order directed by the Department.

Respectfully,

B. H. BRISTOW,
Secretary.

CUSTOMS,
New York.

REPORT
OF THE
COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
November 8, 1875.

SIR: I have the honor to transmit herewith certain tabular statements, made up from the accounts of this Office, to enable you, as required by law, to lay the same before Congress, to wit:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection-district, State, and Territory of the United States, for the fiscal year ended June 30, 1875.

Table B, showing the number and value of internal-revenue stamps ordered monthly by the Commissioner, the receipts from the sale of stamps, and the commissions allowed thereon; also, the number and value of stamps for special taxes, tobacco, cigars, snuff, distilled spirits, and fermented liquors, issued monthly to collectors, during the fiscal year ended June 30, 1875.

Table C, showing the territorial distribution of internal revenue from various sources in the United States for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, and 1875.

Table D, showing the aggregate receipts from each collection-district, State, and Territory, for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, and 1875.

Table E, showing the total collections from each specific source of revenue for the fiscal years ended June 30, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, and 1875.

Table F, showing the ratio of receipts from specific sources to the aggregate of all collections for the fiscal years ended June 30, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, and 1875.

Table G, showing the receipts from special taxes under act of June 6, 1872, in each collection-district, State, and Territory, for the special-tax year ended April 30, 1875.

Table H, an abstract of reports of district attorneys, concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1875.

Table I, an abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1875.

OUR INTERNAL-REVENUE SYSTEM.

The two principal sources of income to the United States are customs-duties and internal-revenue taxes. The former are levied upon articles the growth or manufacture of foreign countries imported into the United States; the latter are laid, at the present time, principally upon certain commodities manufactured in this country entering largely into cor

sumption, though not to be classed among the necessities of life, such as distilled spirits, fermented liquors, tobacco, snuff, cigars, &c.

These latter taxes, so far as they are confined to consumable articles, constitute strictly excise duties, a term which is sometimes, though not with strict accuracy, applied to our entire internal-revenue system.

An excise is properly that branch of the public revenue arising from duties paid upon the manufacture or sale of certain commodities made or sold within the country where this system of taxation prevails. It applies solely to consumable commodities made or produced at home, in contradistinction both to customs, which are duties payable on commodities imported from abroad, and to those duties imposed upon the use of certain commodities not immediately consumable, such as taxes upon carriages, gold and silver plate, pianos, watches, &c.

Our system of internal-revenue taxes is broader, therefore, than the excise system, and has embraced, since its origin in 1862, taxation upon occupations and trades; upon sales, gross receipts, and dividends; upon incomes of individuals, firms, and corporations; taxes upon specific articles not consumed in the use; stamp-duties, taxes upon various classes of manufactures, as well as taxation upon legacies, distributive shares, and successions.

Excise duties are not of modern origin by any means. They existed upon the continent of Europe before their introduction into England in 1643, during the sitting of the Long Parliament, in the reign of Charles the First. At first they were imposed with great caution and moderation, and chiefly upon commodities where the burden would be least felt, such as beer and ale, cider, perry, and the like.

With this explanation the terms "excise duties" and "internal-revenue taxes" will be used indiscriminately, as our present system is but an enlargement of the excise law.

A better and more general classification of all taxation (under national authority) would be "external" and "internal" taxes; the one derived wholly from merchandise imported from abroad, the other wholly from taxes laid upon home manufactures, occupations, incomes, licenses, &c.

Direct taxes on lands and excise taxes have followed the three principal wars of the United States: the revolutionary war, that of 1812, and the war of the rebellion.

These forms of taxation have never met with popular favor, and with the exception of the present revenue law have never maintained their footing upon the statute-book for any considerable time. The tax-gatherer from earliest history has been an unwelcome presence, and his business an ungracious one. His office is inquisitorial in its very nature, leading to inquiries into people's affairs, the condition of their business, their losses and gains, matters which most people prefer keeping secret from the public. The process of assessment and collection is summary, involving, in case of delinquency, penalties and sacrifice of property. The tax is a palpable thing to be paid, or some cherished possession is to be sold to meet it. No circumstances of poverty, misfortune, sickness, or death stay the distraint. Injustice in the assessment itself is relievable only by a circuitous process, involving first an application for abatement, next an application for a refund after the tax is paid or collected, and, these being overruled, an appeal to the courts against the collector. Here at last the claimant, who has insisted that he either owed no tax at all, or a tax less than that demanded, collects from the Government what he has compulsorily paid, but frequently at the expense of ruinous delay and sacrifice.

Such a law could not well be popular, and has never been allowed in

our previous history to remain upon the statute-book beyond the exigency which called it into existence.

The imposition of an unaccustomed tax upon any article entering largely into the consumption of the people, has always encountered opposition. The reason is plain, as its effect is immediately seen in the increased price of the article, whatever it is. People do not stop to reason upon the necessity of the tax, but selfishly see only a peremptory interference by Government in the price of the commodity taxed, to that extent impairing their ability to gratify their wants. This opposition is not the less vehement, though the article, like whisky or tobacco, is not to be numbered among the necessities of life. It is manifested by various devices to evade the odious law, and these failing, by opposing violence to its execution. The officers who are so unhappy as to be the instruments for the collection of the obnoxious tax, are the immediate victims of the people's vengeance.

The earliest law laying duties upon spirits distilled within the United States, went into operation in 1791, and was approved by the first President. Though mild in comparison with the present law, and highly necessary in the then financial condition of the country, it provoked great opposition and resistance. The western counties of Pennsylvania rose in insurrection against its enforcement in 1794. The proclamation of President Washington produced no effect to deter the insurgents. They were organized and drilled, and bade open defiance to the Government, nor did the refractory submit until an army drawn from the militia of different States had marched into the very center of the disturbed district and seized the ringleaders of the insurrection. The cost of this insurrection to the Government was one and a half millions of dollars.

The national debt at that time was seventy-six millions, and the whole amount of the Treasury receipts six millions and a half. Yet the law which led to this insurrection was so framed as to give least cause for opposition. The articles taxed were few, the taxes themselves low, the officers few in number, and the machinery for executing the law as simple as it was possible to make it, consistently with efficiency.

The taxes upon spirits varied according as they were distilled from sugar, molasses, or other foreign materials, or from articles of the growth or product of the United States. The tax in the latter case varied according to the proof of the spirits—from nine to twenty-five cents on the gallon. They were collected at the distillery in money, subject to an abatement of two cents a gallon for present payment, or the distiller, at his election, was permitted to allow them to go into consumption upon bond being given for the payment of the duty.

It is curious to observe how many careful provisions against fraud in the existing law are found in this earliest legislation upon the subject.

In 1792 the law was modified, reducing the duties on spirits distilled from materials the product of the United States, and prohibiting the importation of spirits from foreign ports, except in casks of the capacity of ninety gallons and upward, the obvious intent being to encourage their manufacture in the United States, and thus to increase the revenues of the Government. From this beginning, and under the encouragement of Hamilton, the scope of the law was enlarged, and, by successive enactments, was extended to carriages, snuff, refined sugars, auction-sales, licenses for retailing wine and spirits, and to stamp-duties on bills of exchange, bills of lading, and numerous other instruments. Upon Jefferson's accession to the presidency, and upon his recommendation, the whole system of internal taxes was abolished.

When the war with Great Britain occurred in 1812, it again became

necessary to resort to the collection of internal-revenue duties. On the assembling of Congress in May, 1813, in extra session, President Madison, after stating the receipts and expenditures during the preceding six months, advised Congress to adopt a well-defined system of internal revenue in aid of existing sources. Mr. Gallatin's plan was adopted by Congress, and acts were passed imposing duties on refined sugar, salt, carriages, auction-sales, licenses for distilleries and for retailing wine, spirits, and foreign goods, with stamp-duties on bank-notes, bills of exchange and other notes, which were expected to produce two millions yearly, and a direct-tax on houses, lands, and slaves, at their assessed value, amounting to three millions.

Mr. Monroe, in his first message to Congress, in December, 1817, recommended the repeal of the internal taxes, and early in the session all were abolished except the duty on salt.

The present system of internal taxes originated in the necessities of the Government growing out of the rebellion, when it became necessary to resort to every available source of income to defray the expenses of the war, and to establish the national credit. Accordingly, beginning with the first act of July 1, 1862, an elaborate system of internal taxation was set on foot, which reached nearly every species of manufacture, trade, profession, and occupation, and embraced many articles which were specifically taxed, the incomes of individuals, firms, associations, and corporations, documents of various kinds, thirty-one in number, subjected to a stamp-tax, and laying a heavy hand upon legacies, successions, and the gross receipts of those operating steamboats, ships, barges, canal-boats, stage-coaches, toll-roads, ferries, and bridges, and the gross receipts of railroads, express, insurance, and telegraph companies; upon lotteries, theaters, operas, museums; upon banks and bankers; upon trust-companies, and saving-institutions, and upon occupations, fifty-one in number, requiring licenses from those who carried them on varying from ten dollars (\$10) to two hundred dollars (\$200.)

It may be doubted whether there ever existed in any country a system of taxation so comprehensive and minute in its details, reaching every man's daily subsistence, and greatly increasing the cost of nearly all the necessities of life. From the multiplied sources of revenue opened by this law, the Government was enabled to realize in a single year three hundred and ten million nine hundred and six thousand nine hundred and eighty-four dollars and seventeen cents, (\$310,906,984.17,) against five million dollars (\$5,000,000) which Madison and Gallatin expected to derive from the internal taxes of 1813.

The customs-revenue for the same year, which yielded the enormous tax just stated, was less than one hundred and eighty million dollars, (\$180,000,000.) We may search in vain in our own history, or that of other nations, for such an example of patience and patriotism as was exhibited by the people of this country in the payment of these extraordinary burdens. Since the existing system went into operation, and counting from the fiscal year ending the 30th of June, 1863, to the 30th of June, 1875, the close of the last fiscal year, the amount collected under this system has been two billion eighty-six million five hundred and ninety thousand seven hundred and three dollars and eighty-eight cents, (\$2,086,590,703.88.)

When to this are added the sums collected from the direct-tax on lands laid in 1861, and the amount derived from customs-duties, we may well feel astonished that the country was not only able to survive such extraordinary burdens of taxation, but even to attain a high degree of prosperity.

The actual amount of receipts into the Treasury from all sources from and after June 30, 1861, to June 30, 1874, inclusive, exclusive of loans and Treasury notes, was as follows :

Customs	\$1, 973, 710, 367 91
Internal revenue	1, 956, 323, 725 30
Direct-tax	14, 810, 189 37
Public lands	22, 151, 958 02
Miscellaneous	236, 084, 982 94
Premium on loans and sales of gold coin	192, 557, 117 46
Total	4, 395, 638, 341 00

Commencing with the year 1866, there has been a continuous repeal going on year by year of such internal taxes as were most oppressive, or at least of such as gave rise to most complaint, until at present but few subjects of taxation remain.

The taxes are now levied upon distilled spirits, fermented liquors, manufactured tobacco, snuff, and cigars; upon articles embraced in schedule A; upon certain occupations; upon bank-checks and the deposits, circulation, and capital of banks.

The following table exhibits the sums collected during the several fiscal years below given ending on June 30, 1875:

Year.	Internal-revenue taxes.	Year.	Internal-revenue taxes.
1863.....	\$41, 003, 192 93	1871.....	\$144, 011, 176 24
1864.....	117, 145, 748 52	1872.....	131, 770, 946 73
1865.....	211, 129, 529 17	1873.....	114, 075, 456 08
1866.....	310, 906, 984 17	1874.....	102, 644, 746 98
1867.....	265, 920, 474 65	1875.....	110, 545, 154 23
1868.....	191, 180, 564 28	Supplemental collections*.....	981, 517 64
1869.....	160, 039, 344 29		
1870.....	185, 235, 867 97	Total	12, 086, 590, 703 88

* These collections are mostly balances found due the Government from year to year in the settlement of the accounts of such collectors as have retired from office. They are now presented in aggregate for the first time, and are given in detail in the appendix to table D of this report.

† The aggregate amount of internal revenue collected during the several fiscal years from 1863 to 1875, as shown by the figures in the above table, is considerably more than the aggregate amount of internal revenue deposited during the same time, as appears from the books in the office of the Secretary.

The following explanation, it is believed, will satisfactorily account for the discrepancy between the collections and deposits:

Prior to July 1, 1865, collectors of internal revenue were authorized to act as disbursing agents, and to retain in their possession such part of the collections made by them as was necessary to pay the expenses of assessing and collecting. They, therefore, reported to this Office the entire amount collected, and deposited only so much as was not required to defray the aforesaid expenses.

Commissions allowed for the sale of adhesive stamps have always been regarded by this Office as part of its receipts.

Soon after the close of the war, and before the appointment of collectors of internal revenue in the late insurrectionary districts, large collections were made by special Treasury agents on articles produced in those districts and subject to tax under internal-revenue laws, and reported to this Office. Collections thus made by officers other than regularly appointed collectors of internal revenue were probably not regarded as receipts from internal revenue when covered into the Treasury, and were therefore charged to some other account.

From this exhibit it will appear that the amount of revenue collected in 1874 from internal taxes was, in consequence of the duties repealed from year to year, less than during any single year since the system went into operation except the first. The increase during the last fiscal year is owing in part to the increase of duties laid by the act of March 3, 1875, upon distilled spirits, manufactured tobacco, cigars and cigarettes, and in part to the taxes collected under laws repealed, extraordinary efforts having been put forth by this Office to collect the delinquent taxes due from banks and bankers, railroad and other corporations, and taxes due on incomes, legacies, and successions.

It is with pardonable pride that I present the following table, in order to show with what accuracy this Office estimated, one year since, the probable receipts for the fiscal year ending June 30, 1875. It could not be known at that time that Congress would make any increase upon

REPORT ON THE FINANCES.

f taxation, such as was in fact done by the act of March 3, putting the three million two hundred and three thousand and eighteen dollars and eighty-five cents (\$3,203,818.85) between that date and the 30th June, 1875, in consequence of , and two hundred and sixteen thousand and twenty-seven thirty-four cents (\$216,027.34) receipts under the act of May ch led to the formation of the Sanborn contract,) the re- he Treasury exceeded the estimate only one hundred and housand three hundred and eight dollars and four cents,)

e receipts from all sources, exclusive of the tax on the capital, circular- its of national banks, but including amounts refunded and allowed on collections made by contract under act of May 8, 1872, were, for the fis- June 30, 1875..... \$110,545,154 23
act of March 3, 1875..... \$3,203,818 85
act of May 8, 1872..... 216,027 34

3,419,846 19

laws in force prior to March 3, 1875, exclusive of col- , under act of May 8, 1872, all of which collections here e made and covered into the Treasury prior to June 30, 107,125,308 04
ipts in the last annual report..... 107,000,000 00

125,308 04

nection, and to illustrate the table just given, the following furnished showing the receipts under the act of March 3, and inclusive of June 30, 1875, from the different articles an increased tax :

Showing the receipts under act of March 3, 1875, prior to July 1, 1875.

Articles.	Quantities.	Increased rate.	Tax returned.
.....gallons.....	8,898,999 4-15	\$0 80	\$1,779,799 85
.....M.....	507,075.912	1 80	507,075 91
.....M.....	13,996.393	25	3,496 59
acco.....pounds.....	22,836,180	04	913,447 90
.....	.....	.....	3,203,818 85

ubtless be matter of surprise that the increased amount i distilled spirits during that period (March 3, 1875, to June 30) is so small. The explanation, however, is found in the fact ne generally known, through the proceedings in Congress, ease in the rate of the tax would probably be made, and dis- der to realize the benefit of the increase, withdrew from houses, upon payment of the taxes at seventy cents a gal- 1 gallons in the month of January, 1874, and the enormous 11,504,356 gallons in February following, an excess over the nth of 6,074,335 gallons, and leaving still in the bonded over seven million gallons of spirits on March 3, 1875, the re increase of tax from seventy to ninety cents per gallon r Congress.

ese spirits were allowed, after bond given, to remain in the rehouse one year before withdrawal, and these spirits have ll continue to be placed on the market subject only to the of seventy cents per gallon. Had these spirits been sub- hose manufactured after March 3, 1875, to a tax of ninety allon, the difference in the two rates would have yielded ury, after their entire withdrawal from bond, at least one

million four hundred thousand dollars, (\$1,400,000.) To be sure this difference would not probably all be shown during the last fiscal year, since parties might, under the law, defer the withdrawal from warehouse for one entire year after entry.

An examination into the practical workings of internal-revenue legislation shows that the imposition of an increased tax is not usually followed by an immediate corresponding increase in the amount of revenue collected. While legislation is pending, extraordinary efforts are made by the distiller and manufacturer to secure the benefit of the existing low rate to as large a quantity of their distilled and manufactured product as possible. After the law increasing the rate has gone into operation the market is supplied for a time with the surplus taxed at the low rate, and several months usually elapse before this surplus is exhausted, and the revenue flows again naturally in its accustomed channels.

The case of distilled spirits has already been alluded to. The truth of the preceding observations is also confirmed by a comparison of the receipts from manufactured tobacco for periods immediately prior and subsequent to March 3, 1875, when the rate was raised from twenty to twenty-four cents per pound, with the receipts for the corresponding periods in the preceding fiscal year.

During January and February the receipts were as follows:

Months.	1874.	1875.
January	\$1, 990, 535	\$1, 378, 828
February	1, 824, 610	3, 548, 877
Total	3, 815, 145	4, 927, 705

The following are the receipts from the same source for the four succeeding months of the two fiscal years:

Months.	1874.	1875.
March	\$1, 819, 202	\$1, 241, 149
April	1, 926, 423	1, 278, 201
May	1, 865, 374	1, 693, 382
June	1, 821, 722	1, 806, 329
Total	7, 432, 721	6, 019, 061

Thus at the same rate of tax, but under the stimulus of its prospective increase, one million one hundred and twelve thousand five hundred and sixty dollars (\$1,112,560) more were received in January and February, 1875, than during the corresponding period in 1874, while the receipts for the next four months, after the tax had been increased four cents per pound, were one million four hundred and thirteen thousand six hundred and sixty dollars (\$1,413,660) less than the receipts for the last four months of the preceding fiscal year.

BRITISH EXCISE SYSTEM.

Having spoken of the origin in Great Britain of the excise system in 1643, it may be interesting to know the sources of her present income under the excise laws, which, however, are undergoing frequent modifications from year to year, and to note the identity of the subjects of taxation with those in this country before our internal-revenue system had been reduced to its present limits. The following two tables, save the last column in each, showing the reduction of pounds sterling to money of the United States, are taken from the statistical abstract of

the United Kingdom presented to both Houses of Parliament by command of Her Majesty, and show the product of the excise laws for the fiscal year of that government ending March 31, 1875.

Statement showing the amount of revenue collected from excise in the United Kingdom during the year ended March 31, 1875, expressed in pounds sterling and in United States money, the value of the pound sterling being \$4.866½, as estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury January 1, 1875.

Articles.	Pounds sterling.	Money of the United States.
Spirits.....	£14, 895, 768	\$72, 490, 254 97
Malt.....	7, 746, 740	37, 699, 510 21
Licenses.....	3, 499, 756	17, 031, 562 58
Other receipts.....	1, 111, 868	5, 410, 905 62
Total	27, 254, 132	132, 632, 233 38

Statement showing the amount of revenue collected from stamps in the United Kingdom during the year ended March 31, 1875, expressed as in the preceding table.

Denominations.	Pounds sterling.	Money of the United States.
Deeds and other instruments	£1, 995, 792	\$9, 712, 521 77
Probates of wills	2, 153, 797	10, 481, 453 10
Legacies and successions	3, 400, 375	16, 547, 924 94
Insurance, marine.....	124, 734	607, 018 01
Bills of exchange, bankers' notes, and composition for duty on bills and notes.....	1, 044, 496	5, 083, 039 78
Receipts and drafts.....	747, 301	3, 636, 740 32
Other receipts	1, 081, 234	5, 261, 825 26
Total	10, 547, 729	51, 330, 523 18

It may be some consolation to know that, grievous as are our burdens laid upon such of our population of forty-two millions or more as consume the articles taxed by our internal-revenue laws, the British public, numbering less by one-fourth than our people, paid, under their excise laws, during the year ending March 31, 1875, taxes, measured by gold of the United States, to the amount of one hundred and eighty-three million nine hundred and sixty-two thousand seven hundred and fifty-six dollars and fifty-six cents, (\$183,962,756.56,) against one hundred and ten million five hundred and forty five thousand one hundred and fifty-four dollars and twenty-three cents, (\$110,545,154.23,) paid in currency by the people of this country during the fiscal year which ended June 30, 1875. This comparison, if it does not reconcile such as find fault with our system as oppressive and vexatious, should modify their complaints, since it is apparent that a given amount of taxes from some source must, under all circumstances, be raised to defray the necessary expenses of Government, to discharge its obligations, and maintain the public credit. At best, it is but a choice of means, and all reasonable men will agree that, in laying taxation, articles of luxury should be preferred to articles of necessity, and that the tax should be placed upon the product in the hands of the manufacturer or producer, so that, as in case of customs-duties, it is left matter of choice who shall re-imburse the manufacturer or importer the taxes he has paid.

NET AMOUNTS OF RECEIPTS FROM ALL SOURCES OF INTERNAL REVENUE DURING THE LAST FISCAL YEAR IN THE SEVERAL STATES AND TERRITORIES.

Your attention is invited to the interesting recapitulation of receipts from all sources of internal revenue during the last fiscal year in the dif-

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eral rule, since the manufacture of the raw materials is car-
argely there, without much reference to the localities where
erials are produced, unless, indeed, the cost of transportation
articles entering into the manufacture prove a hinderance to
competition with the rural districts. New York is a notable
yielding last year fifteen millions of revenue. It is neither a
nor tobacco growing State. The city of New York is the
re most of the excisable commodities are produced, except
This is not made to any extent, on account of the cost of
corn from the West, and the difficulty of successful competi-
Cincinnati, Saint Louis, Chicago, and Milwaukee in the manu-
that article.

owing the number of distilleries registered and operated during the fiscal year
ending June 30, 1875.

nd Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
.....	2	2	.....	.....	70	67	72	69
.....	0	0	.....	.....	0	0	0	0
.....	2	2	.....	.....	■	8	15	16
.....	5	5	.....	.....	189	185	194	189
.....	4	4	.....	.....	78	71	82	75
.....	.....	.....	.....	.....	39	■	39	39
.....	22	21	.....	.....	401	396	423	419
.....	1	1	.....	.....	.....	.....	1	1
.....	43	43	.....	.....	61	58	104	101
.....	23	22	.....	.....	109	100	132	129
.....	6	5	.....	.....	14	12	20	17
.....	0	0	.....	.....	7	7	7	7
.....	212	210	.....	.....	600	593	812	803
.....	5	2	.....	.....	0	0	5	2
.....	9	9	.....	.....	32	36	47	45
.....	2	2	6	6	26	26	34	34
.....	1	1	.....	.....	0	0	1	1
.....	0	0	.....	.....	0	0	0	0
.....	0	0	.....	.....	6	5	6	5
.....	22	21	.....	.....	117	113	139	134
.....	0	0	.....	.....	0	0	0	0
.....	1	1	.....	.....	0	0	1	1
.....	0	0	.....	.....	0	0	0	0
.....	0	0	1	1	.....	.....	1	1
.....	0	0	.....	.....	163	163	165	163
.....	0	0	.....	.....	4	3	4	3
.....	7	7	.....	.....	82	72	89	80
.....	91	79	.....	.....	570	561	661	649
.....	45	45	.....	.....	77	75	122	120
.....	0	0	.....	.....	4	3	4	3
.....	75	73	.....	.....	82	80	157	153
.....	2	2	.....	.....	■	83	86	85
.....	55	53	.....	.....	362	359	417	412
.....	5	2	.....	.....	34	34	43	36
.....	0	0	.....	.....	0	0	0	0
.....	.....	.....	.....	.....	5	4	5	4
.....	38	33	.....	.....	658	649	686	682
.....	0	0	.....	.....	1	1	1	1
.....	1	1	.....	.....	139	129	140	139
.....	10	10	.....	.....	1	1	11	11
.....	689	656	7	7	4,040	3,945	4,736	4,698

the standing arguments in favor of taxing distilled spirits not only here, but in other countries, viz, that the amount consumed does not depend to any considerable extent upon the rate of tax imposed. The demand is as steady as the appetite to be fed is fixed and exacting. Excessive taxation may be the cause of general and systematic fraud, leading to great loss of revenue, but production and consumption go on as before, whatever the taxes. This is well illustrated in the years while the tax was \$2 on the gallon. Take for illustration the year 1868. The taxes derived from this source during that year were less than \$19,000,000, while in 1869, when the rate was reduced to 50 cents, they ran up to \$45,000,000, and the year following to \$55,000,000. Yet no one can doubt that the actual production in gallons did not essentially differ in the years named. Looking over the entire period since duty upon spirits was first imposed by the act of July 1, 1862, when Congress moved with the same timidity and moderation in taxing this article that characterized its action in 1791, when the experiment was first made, we are struck with surprise at the great difference in the receipts from the sources named. Thus—

The collections during the fiscal year ending June 30, 1863, were.					\$5, 176, 530 50
"	"	"	"	1864, "	30, 329, 149 53
"	"	"	"	1865, "	18, 731, 422 45
"	"	"	"	1866, "	33, 268, 171 82
"	"	"	"	1867, "	33, 542, 951 72
"	"	"	"	1868, "	18, 655, 630 90
"	"	"	"	1869, "	45, 071, 230 86
"	"	"	"	1870, "	55, 606, 094 15
"	"	"	"	1871, "	46, 281, 848 10
"	"	"	"	1872, "	49, 475, 516 36
"	"	"	"	1873, "	52, 099, 371 78
"	"	"	"	1874, "	49, 444, 089 85
"	"	"	"	1875, "	52, 081, 991 12

Showing a sum-total of receipts from spirits of.....\$489, 763, 999 14

It will be seen from this table that the receipts during the last fiscal year were essentially the same as in 1873, and greater than during any other year except 1870, when they reached \$55,606,094.15. At the present rate of tax, fixed by Congress on the 3d of March last, it is estimated that the receipts during the present fiscal year will exceed those of any year which has gone before.

It is proper to state in this connection that the rate of tax on distilled spirits has been fixed by Congress, from time to time, as follows: By act of July 1, 1862, at twenty cents per gallon; by act of March 7, 1864, at sixty cents; by act of June 30, 1864, at one dollar and fifty cents; by act of December 22, 1864, at two dollars; by act of July 20, 1868, at fifty cents; by act of June 6, 1872, at seventy cents; by act of March 3, 1875, at ninety cents.

So far as we may judge by the increased receipts over corresponding months of 1874, the present tax may be enforced with great profit to the revenue, notwithstanding the large amount of whisky on the market when the last rate was fixed, which had paid but seventy cents, and the large amount in bond on March 3, which is subject to the old rate, and which has not yet been exhausted.

WHISKY FRAUDS—HOW THEY HAVE BEEN COMMITTED—PRECAUTIONS TAKEN AGAINST THEIR RECURRENCE—THEIR EXTENT—ADDITIONAL LEGISLATION RECOMMENDED.

Public attention has been often called, within the past few months, to extensive frauds committed in certain localities upon the revenue

by distillers and rectifiers of distilled spirits. I propose, briefly as I can, to give an account, first, of the checks, guards, and protections against frauds established by law; second, of the manner in which "whisky frauds," so called, lately exposed, were perpetrated upon the Government; third, of the extent of these frauds; fourth, of the checks recently established to prevent a recurrence of the same; and, fifth, to suggest the legislation which, in my opinion, is necessary to insure a fuller collection in the future of taxes upon distilled spirits.

I. The system of surveillance now in force at all distilleries, to insure that none of the product may escape taxation, is based upon the presumption that all local officers are honest. Where such is the case it works admirably, and insures the collection of tax upon every gallon of spirits produced by the distiller. It could hardly be expected, however, that among over twenty-three hundred store-keepers and gangers some would not prove dishonest, especially since there is always near them, in the person of the distiller, if he happen to be an unscrupulous man, a tempter to move them by bribes.

In order, therefore, to effectually prevent fraud, it is necessary to establish a system that shall surely detect it, and that shall be followed by certain and severe penalties. With the distiller it is a matter of dollars and cents, so that, if the risk in committing fraud is made so great that it does not *pay*, he will not only be honest himself, but will inform on others as a matter of self-protection.

The present system may be described briefly as follows: A store-keeper is assigned to every distillery, whose duty it is to record the time of filling and emptying every mash-tub, to weigh every pound of grain that is used in the mash, and to see that the law is strictly complied with. The cistern-room, where the spirits are received, is placed in charge of a gauger, who determines the exact quantity produced, and the gauge of each barrel into which the spirits are drawn. The pipes from the still to the cistern-room are continuous, so that the distiller has no access to the spirits until after they are gauged and the quantities determined. Each barrel filled in the cistern-room must be serially numbered, beginning with No. 1, and running consecutively without duplication. A warehouse-stamp must then be affixed to the barrel, which stamp has also a serial number, never duplicated, and shows the number of barrel, contents in proof and wine gallons, name of gauger, and date of affixing. The barrel so marked is then placed in a warehouse on the distillery premises, where it can remain not to exceed one month without a warehousing-bond, or not to exceed one year when such a bond is given. When the package is to be withdrawn, the collector furnishes, on application and after payment of the tax, a tax-paid stamp, which is filled in with the same number of package, proof and wine gallons, as appears on the warehouse-stamp, and has itself another distinctive serial number, which is never duplicated. The package of spirits is now ready for market, and is so fully marked and branded as to enable any revenue-officer to identify it wherever found, since no other package can exist legally with the same numbers, marks, and brands.

The distiller is required to keep a book, in which he records a full description of each package, specifying all the marks and brands above specified, and the name of the party to whom each package is sold. The purchaser is required to keep a book, which records a like description of the package, and states both from whom it was purchased and to whom *he* sells it. A complete record is thus kept of the whereabouts

of each package of spirits until it is dumped for rectification or reaches the consumer.

The system of checks, as applied to rectifiers, is as follows: A rectifier is permitted to rectify spirits bought by him, and place the same upon the market under a rectifier's stamp. When he purchases the spirits, and is ready to dump for rectification, he makes out a full description of the packages, giving all serial numbers, date of original gauge, and name of distiller producing the spirits, and sends a notice of intention to rectify the same to the collector, who at once details a ganger to examine and regauge the spirits. It is this ganger's duty, also, to see the packages emptied and the stamps destroyed; and to certify the fact on the face of the rectifier's notice. An account is opened with each rectifier, in which he is credited with the total proof gallons of spirits so dumped, and charged with the total proof gallons covered by rectifiers' stamps placed on spirits gauged out of his establishment. The collector is not allowed to issue rectifiers' stamps for a number of proof gallons in excess of the number reported as dumped by the rectifier and ganger, as above indicated.

It is thus apparent that, if all officers were honest, the above-described checks would effectually prevent any spirits being sold in the market that had not paid the proper tax.

II. To perpetrate fraud, the distiller must first obtain the consent of the store-keeper to use more grain than his survey calls for. It has been proven by experience that a fermentation that will produce the *largest yield* of spirits from grain cannot be made in less than forty-eight hours. The regulations, therefore, allow this time for fermentation, and forbid more than one filling of the tubs in seventy-two hours, thus requiring the tub to remain empty for twenty-four hours. If, however, the distiller will prepare what is known as "quick-yeast," he is enabled to complete a fermentation in twenty-four hours, or less time, though with a loss of yield in spirits. This he can well afford, if he can sell half his product without tax. Having gained the consent of the store-keeper, who keeps his books as if the law were being complied with, the distiller makes two fermentations where one is allowed, and then has nearly double the quantity of spirits that the books show produced. The distiller who has this illicit product on hand does not dare place it upon the market in the only way possible, that is, by the re-use of stamps, the detection of a single package so duplicated would subject the severe penalties of the law. He must, therefore, call to his aid the rectifier, who, even if detected, is dealt with much more leniently by the law, while the difficulties in detecting him are much greater than with the distiller.

To make the transfer of the illicit spirits from the distillery to the rectifying-house, the ganger in charge of the cistern-room must either fill barrels to be filled and surreptitiously removed without stamps, or must affix stamps which have been once used. If the spirits were sent to the rectifying-house without stamps, no notice of rectification describing the same could be sent to the collector, and, therefore, there would be no way by which to obtain rectifiers' stamps. The various methods of placing illicit spirits upon the market have been in

The first was made possible by the fact that rectifiers' stamps have heretofore been so prepared that each stamp could protect any number of gallons which the ganger chose to fill in. This character of the stamps will be best indicated by an illustration. A certain rectifier buys of a distiller, say, one hundred packages of tax-paid spirits, contain-

ing, say, forty proof-gallons each. He files with the collector the descriptive notice above-mentioned, and asks for the issue of 'rectifiers' stamps to cover four thousand (4,000) gallons of spirits after rectification. A gauger is detailed to gauge these spirits out of the rectifying-tubs, carrying with him a book of blank stamps, to be filled up according to the contents of each package. The gauger reports, on a prescribed form, that the rectifier has placed the four thousand gallons in, say, four hundred packages, containing ten gallons each, and returns the stubs of the stamps filled up in accordance with this statement. The packages so represented are afterward found to contain, say, eighty gallons each, and the stamps thereon are filled up in accordance therewith, so that, in fact, only fifty of the stamps were used to cover the "straight spirits," and, under cover of the remaining three hundred and fifty, twenty-eight thousand (28,000) gallons of illicit spirits are placed upon the market. This case is by no means an extreme one, but is a fair example of what was the constant practice in the districts herein specified.

2d. The other favorite method may be illustrated as follows:

The distiller sends to the rectifying-house a number of barrels of spirits upon which the tax has been regularly paid. The descriptive notice aforesaid is filed and a gauger detailed, who reports the stamps destroyed, whereas the fact is that the stamps are not actually destroyed. Either the packages with the stamps uncanceled are returned to the distiller and refilled with illicit spirit, or the stamps are removed and placed by the distiller or rectifier on other barrels of spirits upon which no tax has been paid. These barrels are sent to the rectifier, and by him shipped to some distant market without making any record of the transaction on his Government books. A modification of this form of fraud consists in the rectifier's filing a purely fictitious notice, containing a description of spirits which he has never received, and emptying in place thereof an equal quantity of illicit spirits.

In one of the two ways above described all the frauds recently discovered have been committed, and the Government has lost thereby at least four million dollars in the last two years. The frauds have mainly been carried on at four places, namely: Saint Louis, Milwaukee, Chicago, and Evansville, and all at distilleries producing what is known as "high-wines." This class of spirits does not require ageing, as does the fine sour-mash whisky made for drinking purposes. It consequently does not excite suspicion to find high-wines on the market to-day that were produced yesterday. This rapid transfer from distillery to the market affords facilities for re-use of stamps, which are scarcely feasible with the whiskies that require a year's warehousing before being ready for market, since it would be *prima-facie* evidence of fraud if a distiller of fine whiskies would not take advantage of the year which the Government allows his spirits to remain in warehouse without payment of tax. If once in warehouse, the Government is sure of its tax; hence the comparatively small amount of fraud discovered in places producing fine whiskies. As a further reason why fraud in these whiskies cannot be perpetrated, it may be stated that as a rule they do not require rectification, and the frauds above indicated cannot be committed without the aid of a rectifier.

III. As an indication of the extent of the frauds above described, I have the honor to report that documentary evidence is in possession of this Office which has warranted the seizure of twenty-four distilleries and thirty-seven rectifying-houses, and implicated over fifty United States gaugers and store-keepers. This evidence also shows the issue between

July 1, 1874, and May 1, 1875, of fraudulent spirits by the duplication of twenty thousand (20,000) packages, containing probably one million two hundred thousand (1,200,000) proof-gallons, and, by the aid of false gauging, to the additional amount of one million proof-gallons. This, of course, is but a portion of the fraud actually committed, but in itself indicates the loss of tax to the Government in ten months to an amount not less than sixteen hundred and fifty thousand dollars, (\$1,650,000.)

IV. The checks which have lately been established to prevent the recurrence of such frauds as I have described are as follows:

1st. As before stated, every barrel of spirits produced at a distillery has a serial number, which is never duplicated. An account has been opened with each distiller, in which is entered the serial number of every package of spirits produced by him. As fast as reports of rectifiers are received showing the dumping of these packages, the serial numbers are checked off and an entry made showing the date of emptying and the name of the rectifier. Transcripts have been required monthly from the books of every distiller, rectifier, and wholesale liquor-dealer in the United States, containing full descriptions of the spirits purchased and sold by them. Complete abstracts are made from the transcripts, so that all the spirits of each distiller, as found in the several markets of the country, are condensed into one account monthly. These abstracts are then compared with the records showing spirits dumped by rectifiers, so that if spirits are placed upon the market after they are reported dumped, the fraud will be discovered at once. So perfect and unerring is this system that, although the spirits may have passed through several hands, there is no trouble in fixing the guilt where it belongs. This prevents the re-use of stamps, which I have heretofore described as the second method of committing frauds.

2d. To aid still further in preventing this character of fraud, this Office has lately adopted new regulations in regard to the use of tax-paid stamps, by which a portion of the stamp is *cut out* at the time of dumping and returned with the gauger's report. This effectually destroys the stamp and prevents its re-use, while at the same time a sufficient amount of the engraving is shown upon the slip to determine whether the stamp is genuine.

3d. To prevent what I have described as the first class of frauds, namely, removing spirits to the rectifying-house without stamps, and disposing of the same by filling stubs of rectifiers' stamps with a small number of gallons and the stamp with a much greater number, the following check has lately been adopted: A new series of rectifiers' stamps has been issued, in which each stamp has printed upon its face the number of gallons the package contains, so that the stub must necessarily show the same thing. Every gallon of spirits for which a rectifier's stamp is issued must of necessity be returned by the gauger and charged to the rectifier. It is, therefore, impossible for him to get rid of illicit spirits, even if he succeed in removing them from the distillery to the rectifying-house.

4th. As a further check upon frauds such as I have described, the vigorous prosecution of the bondsmen of more than forty store-keepers and gaugers for the forfeiture of the full penalty of the bond, which has been set on foot, will do much to make such officers honest.

V. With regard to additional legislation required to enforce the honest collection of tax on distilled spirits, I give it as my opinion that the only law necessary is one that shall make the requirements as stringent and the penalties for defrauding the Government as severe in the case of the rectifier as they now are in the case of the distiller. The

rectifier should be required to give a bond in an amount equal to the tax represented by all the spirits he can possibly rectify each month. The house and tract of land upon which the establishment is located should be forfeited to the United States in case of fraud. He should not be allowed to handle any spirits at his rectifying-house except those he purchases for rectification and sells under rectifiers' stamps.

Under the present system of detecting frauds, at least thirty days must elapse before the discovery could be made and the guilt fixed. As the apparatus in a rectifying-house capable of refining a quantity of spirits upon which the tax would amount to one hundred thousand dollars a month may not be worth more than ten thousand dollars, it will readily be seen that under the present law, which only forfeits the apparatus and spirits owned by him at the time of seizure, a rectifier may aid in defrauding the Government of one hundred thousand and forfeit only ten thousand dollars. By absconding to a foreign country he also escapes the criminal punishment.

I have also to suggest that the law now in force in regard to returns to be made by rectifiers is so indefinite, that some legislation is needed to enforce the regulations of the Commissioner.

I also think it would be better if rectifiers, distillers, and wholesale liquor-dealers were required to make transcripts of their books monthly, instead of this labor being performed by local officers, as it is at present. It would also relieve officials of an immense amount of labor, and would accomplish the more important result of preventing the destruction of books by parties about to be detected in fraud. There would then be a sworn copy in this Office, that would always be admissible evidence in courts against the guilty parties.

I am firmly of the opinion that the present large tax upon distilled spirits can be collected with but small loss. This opinion is based upon the fact that every store-keeper, gauger, and employé who is connected with the distillery where fraud is perpetrated becomes a pensioner upon the distiller. If, therefore, distillers be kept under such strict surveillance that the amount of money gained by fraud is not sufficient to pay a large corps of officers and workmen in necessary collusion with them to consummate the fraud, they will, as a matter of policy, be honest.

Statement showing the receipts from all sources relating to fermented liquors during the fiscal years ended June 30, 1874 and 1875, with the decrease from each source.

Sources.	Receipts for fiscal year 1874.	Receipts for fiscal year 1875.	Decrease.
Fermented liquors, tax of \$1 per barrel on.....	\$8, 880, 829 68	\$8, 743, 744 62	\$137, 085 06
Brewers' special tax.....	245, 212 47	226, 423 44	18, 789 03
Dealers in malt-liquors' special tax.....	178, 637 57	173, 836 35	4, 801 22
Total.....	9, 304, 679 72	9, 144, 004 41	160, 675 31

The number of brewers engaged in the manufacture of fermented liquors during the fiscal year ended June 30, 1875, was two thousand seven hundred and eighty-three, (2,783,) distributed as follows:

Alabama	4
Alaska	1
Arizona	6
Arkansas	1
California	202
Colorado	27
Connecticut	27

REPORT ON THE FINANCES.

.....	7
.....	2
.....	15
.....	—
.....	2
.....	9
.....	165
.....	109
.....	141
.....	47
.....	36
.....	15
.....	10
.....	76
.....	47
.....	199
.....	105
.....	—
.....	113
.....	25
.....	27
.....	41
.....	6
.....	92
.....	9
.....	393
.....	—
.....	210
.....	26
.....	235
.....	6
.....	2
.....	2
.....	44
.....	18
.....	2
.....	9
.....	14
.....	15
.....	232
.....	9
.....	—
.....	2,783

THEIR EFFICIENCY AS A MEANS OF COLLECTING REVENUE.

xtensive frauds upon the Government in the manu-
f distilled spirits which have been made during the
weakened the confidence of this Office in the stamp
most of the internal revenues of the country are now
he contrary, have clearly demonstrated the fact that
itude cannot be perpetrated without the collusion of

al year ending June 30, 1875, as will appear from
s hereto annexed, there were issued by this Office—

.....	30, 770, 640
arette stamps.....	231, 554, 517
irits.....	4, 563, 620
.....	689, 416
rietary stamps.....	452, 350, 689
gate value of.....	\$125, 699, 619 54

paring, counting, and issuing these stamps, and keep-
ppertaining thereto, is one of great magnitude, but
without the loss of a stamp.

Since I assumed the duties of the Office, I have, with your approval, terminated contracts for printing certain kinds of stamps, and after due advertisement for proposals new contracts have been entered into, which will result in saving to the United States several thousand dollars per annum; and it is believed that the interests of the Government are afforded equal protection under the new as under the old contracts.

The act of July 20, 1868, empowered the Secretary of the Treasury and the Commissioner of Internal Revenue to alter, renew, or change the form, style, and device of any stamp, mark, or label used under any provision of the laws relating to distilled spirits, tobacco, snuff, and cigars, when, in their judgment, necessary for the collection of revenue-tax or the prevention or detection of frauds therein, and to publish regulations for the use of the same.

But it was provided that in no case should such renewal or change extend to an abandonment of the general character of the stamps, nor to the dispensing with any provisions requiring that the stamps should be kept in book-form and have thereon the signatures of revenue officers.

This law obviously contemplated that no change should be made in the material of the stamps, and excluded the adoption of metallic stamps.

But on the 6th of June, 1872, Congress authorized the Commissioner to make such change in stamps and to prescribe such instruments or other means for attaching, protecting, and canceling stamps for the articles above enumerated, or any of them, as he and the Secretary might approve. Under this act it was claimed, and probably with justice, that said officers possessed the power to substitute metallic for adhesive stamps, in their discretion. In other words, it was insisted that the act of 1872 repealed so much of the act of 1868 as limited the discretion of the officers named, in the changes they should adopt, to paper or adhesive stamps, and that this intent of Congress was disregarded in the Revised Statutes, which went into force on the 1st day of December, 1873, since both acts were carried into the revision, and now constitute sections 3445 and 3446. It is apparent in reading these sections that the power conferred by the act of 1872 is completely neutralized by the re-enactment of the law of 1868, now found in said 3446th section, and no discretion is left as to the material to be employed in the stamps.

I think the attention of Congress should be called to this apparent error in the revision, and that if it be the sense of the law-making power either that the material of any class or classes of the stamps should be changed, or that the discretion to change the material should be lodged, as before, in the Secretary and Commissioner, it will be necessary to restore the law as it was before the adoption of the Revised Statutes.

ABSTRACT OF CASES COMPROMISED.

The whole number of cases compromised, as provided under section 102, act of July 20, 1863, during the fiscal year ended June 30, 1875, was 744.

Amount of tax accepted	\$84,303 18
Assessed penalty fixed by law	688 34
Specific penalty, in lieu of fines, penalties, and forfeitures	71,585 34
Total amount received by compromise	156,576 86

REPORT ON THE FINANCES.

OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1875.

Suits commenced.

inal actions	4,959
actions in personam	998
ns in rem	376
umber commenced	6,333

Suits decided in favor of the United States.

nal actions	1,970
actions in personam	450
ns in rem	207
umber of suits decided in favor of the United States.	2,627

Suits decided against the United States.

inal actions	657
actions in personam	41
ns in rem	27
umber of suits decided against the United States.	725

Suits settled or dismissed.

inal actions	1,428
actions in personam	311
ns in rem	68
umber of suits settled or dismissed	1,807

Suits pending July 1, 1875.

inal actions	5,592
actions in personam	1,841
ns in rem	343
umber of suits pending July 1, 1875	7,776

ments recovered by the United States in criminal actions.	\$291,901 03
ments recovered by the United States in civil actions in	650,579 33
d on judgments and paid into court in criminal actions...	44,325 20
d on judgments and paid into court in civil actions in	139,739 27
d on judgments and paid into court in actions in rem or forfeiture	31,461 09

Abstract of seizures.

property for violation of internal-revenue law during the
ded June 30, 1875, were as follows:

of distilled spirits, valued at	\$521,351 46
fermented liquors, valued at	7,098 75
'snuff, valued at	1,103 12
f tobacco, valued at	9,237 37
, valued at	14,897 63
roperty, valued at	930,959 80
se of seizures	1,484,648 13

COLLECTORS—SCALE OF SALARIES.

The maximum compensation allowed by law to collectors is fixed at four thousand five hundred dollars (\$4,500) per annum. By an act of Congress passed at the last session you are authorized, on the recommendation of this Office, to make allowances to collectors, from time to time, such as you shall deem just and reasonable, to be governed, however, by two principles, the territorial extent of their districts and the amount of duties collected by them. These allowances extend to clerk-hire, stationery, advertising, postage, furniture, fuel, and light, as well as to allowances to deputy collectors. Under the power conferred, the following schedule has been formed, and constitutes, during the present fiscal year, the compensation allowed to collectors for their personal services and responsibilities:

For collection of—

\$25,000 or less	\$2,000
25,000 to \$37,500—\$12,500	2,125
37,500 to 50,000—12,500	2,250
50,000 to 75,000—25,500	2,375
75,000 to 100,000—25,000	2,500
100,000 to 125,000—25,000	2,625
125,000 to 175,000—50,000	2,750
175,000 to 225,000—50,000	2,875
225,000 to 275,000—50,000	3,000
275,000 to 325,000—50,000	3,125
325,000 to 375,000—50,000	3,250
375,000 to 425,000—50,000	3,375
425,000 to 475,000—50,000	3,500
475,000 to 550,000—75,000	3,625
555,000 to 625,000—75,000	3,750
625,000 to 700,000—75,000	3,875
700,000 to 775,000—75,000	4,000
775,000 to 850,000—75,000	4,125
850,000 to 925,000—75,000	4,250
925,000 to 1,000,000—75,000	4,375
1,000,000 and upward	4,500

GAUGING AND GAUGERS' FEES.

I desire to call your attention to the subject of gauging, and to suggest some changes which I deem of great importance. I have been constrained lately to modify the scale of fees regulating the pay of gaugers, with a view to economy, as the expense connected with this branch of the service has seemed to me too great. The difficulty in making a scale of fees which shall be uniform and apply equitably to all these officers, whose duties and compensation vary according to their localities and the amount of work to be done, and the time spent in reaching distant distilleries, is very great. Under the scale of fees established by my predecessor, the first five hundred gallons of spirits gauged in any month was paid for at the rate of ten cents per gallon, provided the limit of six dollars per day was not exceeded. Experience has proved that a gauger can easily gauge from fifteen hundred to two thousand gallons in one day, so that it frequently happened in districts having only a small quantity to be gauged that the large fees prescribed for the first five hundred gallons were earned in one day, and, in order to come within the six dollars limit, the gauger would secure five-gallon packages to be gauged on a sufficient number of subsequent days to entitle him to receive fifty dollars, (\$50,) allowed by the schedule. In order to prevent this abuse

of the regulation, I have prescribed a scale of fees which applies to each day's work, so that this is prevented, and a gauger can only receive pay not to exceed six dollars for work performed in any one day. In a number of cases this rule works harshly, but being forced to choose between two evils, I have selected the lesser.

I am of opinion that many gaugers who at the present receive only six dollars per day justly earn a larger sum, and I should be glad to see such receive at least seven per day. The aggregate amount, however, paid for gauging is, in round numbers, one million of dollars, and this, in my judgment, is excessive. I believe this expense may be reduced one-fourth or more, after paying the deserving gaugers seven dollars per day. If Congress see fit to confer power upon the Commissioner to consolidate the offices of gauger and store-keeper, whenever, in his judgment, it can be done without detriment to the service, this power, in my opinion, could be profitably and wisely exercised at every distillery whose producing capacity does not exceed forty gallons per day. In this way I estimate that at least one hundred thousand dollars would be saved in expenses. If gauging at wholesale liquor-dealers is abolished, as I shall hereinafter suggest, an additional sum of two hundred thousand dollars may be saved. Let the limit of salary be then fixed at seven dollars per day, and I feel satisfied that a scale of fees could be established that would pay the deserving ones this limit without increasing the expenses beyond three-quarters of a million per annum.

TOBACCO.

The total receipts from tobacco for the fiscal year ended June 30, 1875, were thirty-seven million three hundred and three thousand four hundred and sixty-one dollars and eighty-eight cents, (\$37,303,461.88.)

Comparing the receipts from the several sources of manufactured tobacco, snuff, and cigars, special taxes upon the manufacture and sale of the same, special taxes upon the sale of raw or leaf tobacco, and from the sale of export-stamps, with the receipts from corresponding sources for the fiscal year ended June 30, 1874, the following results are shown:

Manufactured tobacco taxed at 20 cents per pound.....	\$18,653,043 29
Manufactured tobacco taxed at 24 cents per pound.....	5,480,683 19
Snuff, taxed at 32 cents per pound	1,067,033 03
Total for the year ended June 30, 1875.....	25,200,759 51
Year ended June 30, 1874	21,938,955 59
Increase of collections on tobacco and snuff.....	3,261,803 92
Cigars, cigarettes, &c., taxed at \$5 per thousand.....	7,097,932 84
Cigars, cigarettes, &c., taxed at \$6 per thousand.....	3,042,451 27
Cigarettes taxed at \$1.50 per thousand.....	40,967 25
Cigarettes taxed at \$1.75 per thousand	24,476 17
Total on cigars, &c., for the year ended June 30, 1875.....	10,205,827 53
Year ended June 30, 1874	9,333,592 24
Increase on cigars, cigarettes, &c.....	872,235 29

Per cent. of increase on tobacco and snuff for the last fiscal year over the preceding year, $14\frac{4}{5}$; and on cigars, cheroots, and cigarettes, $9\frac{2}{5}$ per cent.

Year ended June 30, 1875, received from sale of export-stamps.....	\$6,981 20
Year ended June 30, 1874, received from sale of export-stamps.....	6,735 40
Increase from sale of export-stamps	<u>245 80</u>
Year ended June 30, 1875, collected from dealers in leaf-tobacco.....	92,228 33
Year ended June 30, 1874, collected from dealers in leaf-tobacco.....	115,991 88
Decreased collections from dealers in leaf-tobacco	<u>23,763 55</u>
Year ended June 30, 1875, collected from dealers in manufactured tobacco, &c.....	1,596,460 95
Year ended June 30, 1874, collected from dealers in manufactured tobacco, &c.....	1,641,937 79
Decreased collections from dealers in manufactured tobacco, &c .	<u>45,476 84</u>
Year ended June 30, 1875, collected from special taxes of tobacco and cigar manufacturers.....	160,554 45
Year ended June 30, 1874, collected from special taxes of tobacco and cigar manufacturers.....	160,615 34
Decreased collections from tobacco and cigar manufacturers.....	<u>60 89</u>
Year ended June 30, 1875, collected from special taxes of peddlers of tobacco	40,627 91
Year ended June 30, 1874, collected from special taxes of peddlers of tobacco.....	44,671 30
Decreased collections from peddlers of tobacco	<u>4,043 39</u>
Year ended June 30, 1875, collected from sources under tobacco formerly taxed but now exempt	22 00
Year ended June 30, 1874, collected from sources under tobacco formerly taxed but now exempt.....	376 08
Decreased collections from these sources.....	<u>354 08</u>

The total amount of collections from the foregoing sources aggregates the sum of thirty-seven million three hundred and three thousand four hundred and sixty-one dollars and eighty-eight cents, (\$37,303,461.88,) and shows an increase as compared with the previous fiscal year of four million sixty thousand five hundred and eighty-six dollars and twenty-six cents, (\$4,060,586.26,) and an increase over any previous fiscal year of two million nine hundred and seventeen thousand one hundred and fifty-eight dollars and seventy-nine cents, (\$2,917,158.79.)

Under the present internal-revenue law, all taxes imposed upon tobacco, snuff, and cigars, and upon the business of manufacturing and selling the same, are collected by special and denominational stamps. Hence, from the amount of receipts from any given source, it is easy to deduce the quantity and number of tobacco and cigars, respectively, manufactured and sold, and also the number of persons engaged in the business of manufacturing and selling the same.

From the foregoing figures it will be seen that while the amount of business done for the last fiscal year, as indicated by the increased collections on the goods made and sold, was largely in excess of any previous year, the number of persons and firms engaged in the business, par-

ticularly in the selling of the goods, was diminished by several thousand.

Number of tobacco and snuff manufacturers.....	983
Number of cigar manufacturers.....	15,073
Number of dealers in leaf-tobacco	3,438
Number of dealers in manufactured tobacco.....	319,293
Number of peddlers of tobacco.....	2,210

Allowing that there are four cigar-makers employed on an average for each cigar-factory, a number closely approximating to the actual number reported in the manufacturer's bonds, and it gives a total of cigar-makers employed during the last fiscal year of 60,292 persons.

There are no data given in the reports rendered to this Office from which it is possible to ascertain, even approximately, the number of employes engaged in the manufacture of tobacco; but allowing an average of fifty persons to each factory, which will probably be found not to vary materially from the actual number, and we have a total of 49,150 persons thus employed. Thus it will be seen that there were engaged in the manufacture of tobacco, snuff, and cigars during the last fiscal year 125,498 persons, and in the sale and distribution of the same 324,941 persons or firms, making an aggregate of 450,439 persons or firms directly engaged in this branch of national industry.

Production of manufactured tobacco and cigars.

Computing the number of pounds of tobacco and snuff and the number of cigars, cigarettes, &c., produced from the amounts of taxes collected on the same, and we have the following exhibit as the result:

	Pounds.
Tobacco taxed at 20 cents per pound.....	93,265,216.45
Tobacco taxed at 24 cents per pound.....	22,836,179.95
Snuff, taxed at 32 cents per pound.....	3,334,478.22
Total quantity on which tax was paid.....	119,435,874.62
Adding tobacco, &c., shipped in bond for export.....	9,179,315.88
Gives a total production of.....	128,615,190.50
This shows an increase over the production of the preceding fiscal year of.....	10,066,572.50

The number of cigars, cigarettes, &c., on which taxes were collected during the fiscal year ended June 30, 1875, including the imported cigars, which paid an internal-revenue tax in addition to the import-duty, was as follows:

Cigars, cheroots, &c., taxed at \$5 per thousand.....	1,419,586,568
Cigars, cheroots, &c., taxed at \$6 per thousand.....	507,075,211
Cigarettes taxed at \$1.50 per thousand.....	27,311,500
Cigarettes taxed at \$1.75 per thousand.....	13,986,383
Total production.....	1,967,959,662
Year ended June 30, 1874	1,886,697,498
Increase over preceding year	81,262,164

REVIEW.

Prior to the act of July 20, 1868, the legislation of Congress with regard to the mode of collecting taxes on manufactured tobacco, snuff, and

cigars seems to have been, and necessarily so, experimental in its character. In a country producing the raw material, and where no such taxes had ever before been levied, and therefore without any practical experience to serve as a guide, it was no easy matter to determine in advance what rates of tax, or what modes of collecting the same, or what restrictions it might be necessary to impose upon the producer, the manufacturer, or the dealer in tobacco, in order to yield to the Government the greatest amount of revenue, with a just and equitable distribution of the burdens of such taxation, and at the same time preserve as much as possible the interest of each of the different classes of persons before mentioned.

Different rates and different modes of assessing and collecting.

The rates of taxation have varied under different enactments, on different grades of manufactured tobacco, from two cents per pound to forty cents per pound; on snuff, from twenty cents to forty cents per pound; and on cigars, from one dollar and fifty cents per thousand to forty dollars per thousand.

Under some of the earlier laws, the tax was made partly specific and partly *ad valorem*, with a view of bringing the quality and price of the goods in as elements in determining the amount of tax which should be paid on a given quantity. But, however just and equitable such a mode of levying a tax on these articles might have appeared in theory, in practice it was found to be impracticable, and failed to produce satisfactory results.

STAMP-SYSTEM OF COLLECTING.

By the act of July 20, 1868, the present system of collecting all taxes on manufactured tobacco, snuff, and cigars by means of suitable stamps was adopted. This system necessarily involved prescribed modes of packing, with certain restrictions and limitations. It involved also certain modes of marking, branding, stamping, and canceling stamps, which were either specifically prescribed in the statute or authorized to be so prescribed by regulations. It made the tax specific in all cases, and uniform upon all cigars, of five dollars (\$5) per thousand; on cigarettes weighing not exceeding three pounds per thousand, one dollar and fifty cents, (\$1.50;) on snuff, thirty-two cents per pound; and on all smoking and chewing tobacco two rates, one of sixteen cents, the other of thirty-two cents per pound, respectively.

The more important provisions of the act of July 20, 1868, were thoroughly discussed during a long session of Congress, running far into the summer of that year. The committees in charge of the bill, in addition to such information as the Revenue Department could furnish them, availed themselves of the knowledge and experience of manufacturers themselves. In fact, many of the most important provisions of the law and most stringent restrictions of the same were adopted, if not upon the suggestion and recommendation of men representing the trade in its various branches, at least with their approval.

CHANGES MADE BY THE ACT OF JUNE 6, 1872.

The bonded-warehouse system authorized by the act of July 20, 1868, for the storage of tobacco intended for export, was repealed by the act of June 6, 1872. By the same act the tax on all manufactured tobacco,

excepting snuff, was made uniform at 20 cents per pound; and by the same law more stringent provisions were enacted to enable the Government to control the movement of raw or leaf tobacco, and to prevent its sale for direct consumption, either by dealers or the growers or producers thereof. These amendments, opposed at the time by a portion of the trade, have, since their enactment into law and since time has been given to test their practical operations, received the general approval of the trade, and are now regarded, especially the two last named, as of paramount importance to manufacturers of and dealers in manufactured tobacco.

INCREASED RATE OF TAX UNDER THE ACT OF MARCH 3, 1875.

By the act of March 3, 1875, the rate of tax on all grades of manufactured tobacco was increased twenty per cent., and a corresponding increase made upon cigars, the tax now being twenty-four cents per pound on tobacco, and six dollars (\$6) per thousand on cigars; cigarettes weighing not exceeding three pounds per thousand, being taxed at one dollar and seventy-five cents (\$1.75) per thousand, instead of one dollar and fifty cents, (\$1.50) as under previous law.

THE TAX ULTIMATELY PAID BY CONSUMERS.

The tax on tobacco, snuff, and cigars, being levied upon the manufactured goods, and made payable by means of stamps attached to the same when sold, or removed from the place of manufacture for sale or consumption, is an indirect tax upon the purchaser or consumer. Primarily, indeed, the manufacturer pays the tax, but charges the same over to, and collects it from, the purchaser, so that, ultimately, the tax is paid by the consumer, each consumer paying now in exact proportion to the quantity consumed. The burden of this tax being thus distributed among the millions of voluntary consumers, its weight can never be seriously felt so long as it is not excessive in amount and is uniformly and thoroughly collected.

Estimated number of consumers of manufactured tobacco and cigars in the country, and the average consumption of each.

Supposing the population of the entire country at the present time to be forty-four million, and that two-thirds of the adult male population are in the daily habit of using tobacco in one or more of the forms in which tobacco is used, we have eight million eight hundred thousand consumers.

Of this number probably eight hundred thousand, consisting of the growers or producers of tobacco and the laborers employed in raising the same, the manufacturers of tobacco and their employés, consume tobacco, raw or manufactured, from which the Government receives no revenue.

Dividing the 119,435,874 pounds of manufactured tobacco and the 1,967,959,662 cigars, &c., on which taxes were collected during the last fiscal year, equally among eight million consumers, and they will receive a small fraction (about an ounce) less than fifteen pounds of tobacco per capita, and with it two hundred and forty-six cigars or cigarettes.

The following schedule shows the aggregate amount of taxes collected on manufactured tobacco and snuff, with the different rates of tax and

the average rate per pound for each fiscal year, for the period beginning September 1, 1862, and ending June 30, 1875 :

Fiscal years ended June 30—	Aggregate col- lections.	Different rates at which taxes were collected.	Average rate of tax per pound.
1863	\$2, 613, 439 61	2, 5, 10, 15, 20 cents.....	10. 96 cents.
1864	7, 327, 618 98	5, 15, 20 cents.....	11. 35 cents.
1865	8, 300, 372 55	15, 25, 30, 35, 40, 40 cents.....	22. 08 cents.
1866	13, 038, 095 73	15, 30, 35, 40, 40 cents.....	34. 77 cents.
1867	16, 043, 842 50	15, 30, 40, 40 cents.....	33. 68 cents.
1868	15, 692, 415 77	15, 30, 40, 40 cents.....	33. 56 cents.
1869	17, 371, 063 64	15, 16, 30, 32, 40, 32, 40 cents.....	27. 01 cents.
1870	24, 300, 483 42	16, 32, 32 cents.....	26. 91 cents.
1871	25, 560, 539 67	16, 32, 32 cents.....	26. 87 cents.
1872	24, 570, 775 59	16, 32, 32 cents.....	25. 81 cents.
1873	23, 397, 858 22	20, 32 cents.....	20. 38 cents.
1874	21, 938, 955 59	20, 32 cents.....	20. 36 cents.
1875	25, 200, 759 51	20, 24, 32 cents.....	21. 10 cents.

Schedule showing the aggregate amount of taxes collected on cigars, cheroots, and cigarettes, with the different rates of tax for each fiscal year, for the period beginning September 1, 1862, and ending June 30, 1875.

Fiscal years ended June 30—	Aggregate col- lections.	Different rates at which taxes were collected on cigars, cig- arettes, &c.
1863.....	\$476, 569 29	\$1.50, \$2, \$2.50, \$3.50, as per valuation.
1864.....	1, 255, 424 79	\$1.50, \$2, \$2. 50, \$3.50, as per valuation.
1865.....	3, 087, 421 51	\$3, \$8, \$10, \$15, \$25, \$40, as per valuation.
1866.....	3, 476, 236 86	\$10, cigarettes 5 per cent. ad valorem.
1867.....	3, 661, 984 39	\$2, \$4, \$5, \$4 + 20 per cent. ad valorem ; \$10, cigarettes 5 per cent. ad valorem.
1868.....	2, 951, 675 26	\$5.
1869.....	4, 960, 952 67	\$5, cigarettes, \$1.50.
1870.....	5, 718, 780 04	Do.
1871.....	6, 592, 173 24	Do.
1872.....	7, 566, 156 86	Do.
1873.....	8, 940, 391 48	Do.
1874.....	9, 333, 592 24	Do.
1875.....	10, 205, 827 53	\$5, \$6, cigarettes, \$1.50, \$1, 75.

Schedule showing the aggregate taxes collected on tobacco, snuff, and cigars, collected from special taxes on the manufacture and sale of the same, and the aggregate amount of collections from all of these sources, for each fiscal year, since the adoption of the present mode of collecting by stamps.

Fiscal years ended June 30 —	Collected on to- bacco, snuff, and cigars.	Collected on spe- cial taxes.	Aggregate collec- tions from all these sources.
1869	\$22, 332, 016 31	\$1, 098, 691 28	\$23, 430, 707 57
1870	30, 019, 263 46	1, 331, 444 42	31, 350, 707 88
1871	32, 158, 712 91	1, 420, 194 27	33, 578, 907 18
1872	32, 136, 932 45	1, 599, 238 07	33, 736, 170 52
1873	32, 338, 249 70	2, 048, 053 39	34, 386, 303 09
1874	31, 272, 547 83	1, 970, 327 79	33, 242, 875 62
1875	35, 406, 527 04	1, 896, 874 84	37, 303, 461 88

The total amount of taxes collected on tobacco and snuff from Sep-tember 1, 1862, to June 30, 1875, is two hundred and twenty-five million three hundred and fifty-six thousand two hundred and nineteen dollars and seventy-eight cents, (\$225,356,219.78.) These collections were made

on 944,827,866 pounds, being at an average rate of $23\frac{85}{100}$ cents per pound.

The total collections on cigars, cheroots, and cigarettes for the same period were \$68,233,206.16. Of this sum there was collected during the first five years, under the graded and partly *ad valorem* rates, \$11,957,656.84, while during the remaining eight years, when the rate of tax was specific and uniform on all cigars and cigarettes of five dollars (\$5) and one dollar and fifty cents (\$1.50) per thousand, respectively, the collections were \$56,275,549.32.

The foregoing tables and figures seem to establish fully the following propositions: First, that the true mode of levying taxes upon manufactured tobacco, snuff, and cigars is by means of specific and uniform rates; secondly, that the collections are the most easily and thoroughly made by means of suitable revenue-stamps attached to each package after the goods are properly packed; thirdly, that the rate of tax which will produce the greatest amount of revenue lies between the extreme rates which have been successively tried under different revenue-laws; and, fourthly, that the best results thus far, other things being equal, have been obtained during those years when the rates have been most nearly uniform and constant.

While it is doubtful whether the removal of the tax altogether on tobacco, snuff, and cigars would have the effect of greatly increasing the consumption of the same, it is certain that any material reduction of the present rates, save, perhaps, the reduction of the rate of tax on snuff, from thirty-two to twenty-four cents per pound, would cause a corresponding reduction in the aggregate collections.

It is to be observed that the present rate of twenty-four cents per pound on all descriptions of manufactured tobacco, save snuff, is within a very small fraction the same as the average rate ($23\frac{85}{100}$ cents) for the thirteen years during which such taxes have been collected, and it is fair to presume that this rate of twenty-four cents per pound is the true revenue-rate, or the rate which, under the present system, will produce the greatest amount of revenue to the Government. While a lower rate, as the foregoing figures show, would give diminished collections on the quantity actually reported for taxation, a higher rate would not only tend to incite to fraudulent productions and sales, but would encourage the growth of the plant, and its use by consumers in its raw or unmanufactured state.

Twenty-five pounds of leaf-tobacco is about the average quantity used in making one thousand cigars. This quantity of leaf-tobacco, if cut or granulated and put up as smoking-tobacco, would be liable, when sold, to a tax in the aggregate of six dollars, (\$6.) When, therefore, the rate of tax on tobacco is twenty-four cents per pound, the rate of tax on cigars should be, as it is, six dollars (\$6) per thousand, in order that the burden of taxation may be equally distributed between the two classes of manufacturers and consumers.

ASSESSMENTS.

The ascertainment of liability to taxes on the part of persons, firms, associations, and corporations, and the assessment of those taxes, formerly belonged to assessors. The office of assessor was abolished by act of 24th December, 1872, and now the Commissioner of Internal Revenue is required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by the internal-revenue law, where such taxes have not been duly paid by stamps at the time and in the manner provided by law. He is required to certify a list of such

assessments, when made, to the proper collectors, respectively, who proceed to collect and account for the taxes and penalties so certified.

The power thus conferred has been exerted, within the past fiscal year, in making assessments exceeding eight million dollars. No power more arbitrary in respect to rights of property can be conceived, since it is expressly provided that no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court. Is it asked, How, then, are the rights of the citizen protected against injustice? I answer, First, in the justice of the Commissioner in making the original assessment; next, in the opportunity given him to review his action, when an appeal is made for the abatement of the tax; and, finally, when the illegal tax has been paid or collected, in the remedy which the citizen has against the United States, in suing the collector and recovering back money and interest. Though this process seem circuitous, and the redress tardy, yet no efficient tax-law could afford to relax these seeming rigors, and allow the Commissioner and collectors to be thwarted at every step by injunctions and restraining orders.

This power of assessment extends to all distilled spirits removed from the place where they were distilled, and not deposited in a bonded warehouse; to deficiencies in the distiller's monthly returns, where he does not report all the spirits that should have been produced by him, having reference to the quantity of material that has gone into his distillery and its spirit-producing capacity; to manufacturers of tobacco, snuff, and cigars, where these products have been sold, or removed for sale or consumption, without the use of the proper stamps, the power of assessment within the period of two years being given in such cases; to fermented liquors removed from breweries unstamped; to proprietary articles removed unstamped from the factories; to legacies and successions; to special taxes on trades and occupations; to incomes and dividends; and to the deposits, capital, and circulation of banks and bankers.

The present system of assessment, under the act of December 24, 1872, having gone into force in May, 1873, the first assessment-year ended April 30, 1874, and the second April 30, 1875. Accordingly, the following table shows the assessments made by the Commissioner and receipted for by collectors during these two assessment-years, with the increase or decrease on each article assessed.

Article or occupation.	1874.	1875.	Increase.	Decrease.
Tax on deficiency and tax on excess of material used in the production of distilled spirits	\$163,065 30	\$93,124 15	.....	\$69,941 15
Tax on deposits, capital, and circulation of banks and bankers	3,427,011 78	3,983,951 00	\$556,939 22	.....
Distilled spirits seized or fraudulently removed..	168,978 53	2,385,520 41	2,216,541 88	.....
Fermented liquors removed from brewery unstamped	16,768 38	24,345 85	7,577 47	.....
Tobacco, snuff, and cigars removed from factory unstamped	14,968 48	120,766 20	105,797 72	.....
Proprietary articles removed from manufactory unstamped	7,534 53	5,228 92	.....	2,305 61
Assessed penalties	168,290 09	331,993 02	163,702 93	.....
Legacies and successions	103,025 55	161,145 38	58,119 83	.....
Other taxes omitted to be assessed by assessors ..	38,304 38	.....	.....	38,304 38
Unassessed and unassessable penalties, interest-taxes previously abated, conscience-money and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures paid to collectors by order of court or by order of Secretary, and amount of penalties and interest received for validating unstamped instruments, (Form 5c)	352,963 84	320,408 71	.....	32,555 13
Special taxes, (licenses)	324,756 59	214,711 48	.....	110,045 11
Tax on income and dividends .....	.....	588,808 10	588,808 10	.....
Total.....	4,785,667 45	8,230,003 22	3,444,335 77	.....

The increase of \$556,939.22 in the tax assessed this year on deposits, capital, and circulation of banks, &c., over the amount assessed last year, includes assessments amounting to \$227,715.80, made in December last against certain manufacturing and other corporations on notes paid out and used for circulation. These assessments, which had heretofore escaped the vigilance of the local officers, were made by this Office in strict accordance with existing laws, but they were not collected, as Congress, by act approved March 3, 1875, relieved those companies against whom assessments had been made, together with all other parties against whom similar large assessments were contemplated, from the payment of the tax and penalty. But, even after deducting this item of \$227,715.80 from the total increase of \$556,939.22, there remains a clear gain of \$329,223.42 over the assessments made during the year ended April 30, 1874, and an increase over the collections from these sources during the fiscal year ended June 30, 1873, of \$1,158,514.24.

The large amount of \$2,385,520.41 assessed on distilled spirits is mostly owing to the recent discovery of stupendous frauds committed by distillers in various parts of the country. This amount will be largely increased during the current assessment-year, additional assessments having already been made as follows: \$142,137.22 in May, \$24,153.71 in June, \$68,958.34 in July, \$413,874.18 in August, and \$136,468.45 in September; amounting in all to \$785,591.90. The advantage which the present mode of assessment affords, of creating a lien on the property of the distiller as soon as the fraudulent removal of spirits is discovered, has proved of great benefit to the Office, and, taken in connection with the measures recently adopted through the newly-created Division of Revenue Agents, will, it is confidently expected, result in securing a much more thorough collection of the tax on distilled spirits.

Observation and experience having demonstrated that, as a general rule, brewers produce one barrel of beer from every $2\frac{1}{2}$ bushels of malt, or its equivalent, this Office announced its adoption of that quantity as a basis for estimating the quantity of fermented liquors produced by the brewer, in a letter dated July 15, 1874, and published in the Internal Revenue Record. Assessments have been made from that time on the reported deficiency of such production, except when satisfactorily explained. This action secured an increase of \$7,577.47 in the tax assessed on fermented liquors.

A standard of production in the case of cigars having been determined in a similar manner, and reports required of collectors showing the quantity of materials used and number of cigars made by manufacturers in their respective districts, a very large increase of assessments of tax on cigars removed from the factory unstamped resulted. The increase, \$105,797.72, is, in fact, about seven times the amount assessed during the previous year on tobacco, snuff, and cigars. It is expected that during the current year the assessments of tax on tobacco will also largely increase, as steps have been taken, by prescribing a form of report to be made by collectors to this Office, to secure a more efficient collection of the tax on this article.

The amount of penalties assessed this year is \$331,993.02, an increase of \$163,702.93 over last year. This amount, however, includes assessments, amounting to \$113,914.56, against certain manufacturing and other corporations, which, as in the case of the tax on deposits, capital, and circulation of banks, &c., were not collected by reason of the act of Congress above referred to. Deducting this amount, we have still an increase of \$49,788.37, which will appear quite large when it is considered that the most of these assessments are penalties against delinquent spe-

cial tax-payers, and that, therefore, each single assessment must of necessity be very small, ranging from \$2.50 to \$15. By the revised form of assessment-lists, collectors are required to state the date on which the tax-payer made the prescribed return, and, as by this date his liability to a penalty is determined, it is believed that by this precaution few, if any, escape the penalty justly due.

Particular attention has been paid to the assessment and collection of the tax on legacies and successions, and on incomes and dividends. The increase of \$58,119.83 in the tax on legacies and successions, and of \$588,808.10, the whole amount assessed on incomes and dividends, is attributable to special investigations made by internal-revenue officers and to favorable judicial action.

The decrease of the assessments for deficiencies and excess of material used in the production of distilled spirits, amounting to \$69,941.15, indicates that the majority of distillers have learned to adapt the management of their business to the surveyed capacity of their distilleries.

The amount assessed as "other taxes" last year was for taxes omitted to be assessed by the former assessors while they were still in office. These assessments having all been completed before the expiration of the first assessment-year, no assessments under this head could be made in the second year.

The bulk of taxes reported on Form 58 is composed of amounts paid to collectors by order of court in suits which have been finally decided. The decrease of \$32,555.13 in the assessments under this head may therefore be taken as evidence that suits involving a less amount of tax were decided in the last year than in the previous one. It is observed that when revenue-officers have discovered taxes to be due and not assessable under the statute of limitation relative to assessments, the parties liable have preferred to waive the benefit of the statute and make returns as the basis for assessments rather than be sued for the taxes and penalties.

For the purpose of relieving the accounts of collectors from duplicate charges, it was determined, in the beginning of the past assessment-year, to exclude special taxes which had been paid by stamps, from the receipt which is given by the collector for the amount of the assessment-list. Taking this into consideration, the apparent decrease in the amount assessed last year for special taxes, from the assessments of the previous year, amounting to \$110,045.11, is easily explained. If such special taxes had been included during the year ended April 30, 1875, the amount assessed would have been largely in excess of that assessed during the previous year.

The whole amount of taxes assessed during the year ended April 30, 1875, was \$8,230,003.22, an increase over the amount assessed during the previous year of \$3,444,335.77.

OPERATIONS AT DISTILLERY-WAREHOUSES.

The following table shows the quantity of distilled spirits in taxable gallons, at 70 cents and at 90 cents tax, placed in distillery-warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1875 :

	Gallons.	Gallons.
Quantity of distilled spirits remaining in bond July 1, 1874.....		17, 755, 969*
Distilled spirits produced from July 1, 1874, to March 3, 1875.....	42, 606, 320	
produced from March 3, 1875, to June 30, 1875.....	18, 324, 105	
Total produced to June 30, 1875.....		60, 930, 425
		78, 686, 394
Distilled spirits withdrawn tax-paid under act of June 6, 1872, at 70 cents ...	53, 751, 351	
exported under act of June 6, 1872, at 70 cents.....	1, 920, 510	
exported and unaccounted for	473, 035	
allowed for loss by casualty.....	15, 352	
withdrawn for scientific purposes.....	158	
Total withdrawn under act of June 6, 1872	56, 220, 406	
Distilled spirits withdrawn as tax-paid under act of March 3, 1875,		
at 90 cents.....	8, 829, 647	
exported under act of March 3, 1875, at 90 cents...	24, 448	
exported and unaccounted for, at 90 cents	244, 482	
withdrawn for scientific purposes, at 90 cents.....	158	
Total withdrawn under act of March 3, 1875.....	9, 098, 735	
Total withdrawn under both acts.....		65, 319, 141
Distilled spirits remaining in bond, at 70 cents	4, 141, 883	
remaining in bond, at 90 cents	9, 225, 370	
Total remaining in bond June 30, 1875.....		13, 367, 253
		78, 686, 394

* Including 2,145,010 gallons out on export-bonds, and excluding 204,716 gallons, at 50 cents, destroyed by fire, and 2,034 gallons assessed as not actually in warehouse.

EXPORTATION OF DISTILLED SPIRITS.

The quantity of distilled spirits removed from distillery-warehouses for export during the year ended June 30, 1874, was 4,060,106 gallons; the quantity so removed during the year ended June 30, 1875, was only 587,413 gallons; a decrease of 3,472,693 gallons.

No change has been made in the laws or regulations governing such exportations, except that the regulation requiring sureties on bonds filed with collectors of customs to justify on the basis of their real estate was revoked by you in an order dated February 28, 1875.

There has been no increase in the rate of exportation of alcohol during the first quarter of the present fiscal year, but the quantity of rum removed for exportation has largely increased; the quantity reported removed up to the time this report is made (November 5, 1875) being 404,503 taxable gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The records of the Office show that tobacco and snuff which had been removed in bond for exportation prior to July 1, 1874, remained unaccounted for by landing-certificates on that day, as follows:

Tobacco at 20 cents tax.....	5, 476, 115. 50 pounds.
Snuff at 32 cents tax.....	5, 033. 63 pounds.
Total.....	5, 481, 149. 13 pounds.

During the fiscal year ended June 30, 1875, the quantities of tobacco removed for exportation in bond without payment of tax were as follows:

Tobacco under exportation-bonds, at 20 cents.....	6, 691, 190. 63 pounds.
Tobacco under exportation-bonds, at 24 cents.....	2, 204, 695. 00 pounds.
Tobacco under transportation-bonds, at 24 cents	244, 674. 00 pounds.
Snuff, at 32 cents per pound tax.....	38, 756. 25 pounds.

 Total removed from manufactories for exportation 9, 179, 315. 88 pounds.

A decrease of 1,621,611.12 pounds from the amount so removed during the fiscal year ended June 30, 1874.

This decrease may be partly explained by the fact that under the act of June 6, 1872, the manufacturer alone could execute the export-bond as principal, and thereby was held responsible for the acts of his customers to whom he sold the tobacco and who were the real exporters. If it should prove true that this fact has tended to discourage to some extent the exportation of tobacco, it is hoped and believed that the evil will be remedied by the act of February 8, 1875, by which the manufacturer is allowed to remove tobacco under a transportation-bond, which is canceled upon the production of a clearance-certificate by the collector of customs at the port of export, showing that the goods have been laden on board the outward-bound vessel, and upon the execution of an export-bond by the owner or shipper of the tobacco to the collector of customs.

While the amount bonded for exportation has decreased, the amount actually accounted for as exported by landing-certificates has increased. The amount thus accounted for during the year is 10,994,808.13 pounds, 1,955,784.24 pounds more than during the previous year.

The amount of tobacco removed and remaining unaccounted for by landing-certificates at the end of the year is as follows:

	Pounds.
Amount removed from bonded warehouses, at 20 cents tax.....	77,830.50
Amount removed under export-bonds, at 20 cents tax.....	1,679,893.50
Amount removed under export-bonds, at 24 cents tax.....	1,604,852.50
Snuff removed under export-bonds, at 32 cents tax.....	7,284.00
Tobacco removed under transportation-bonds, of which 78,067 pounds have been accounted for by clearance-certificates.....	244,674.00
Total	3,614,534.50

Showing a reduction from the balance reported at the beginning of the year, of 1,866,614.63 pounds.

DRAWBACK.

The following table shows the amount of drawback of internal taxes allowed on different articles exported during the fiscal year ended June 30, 1875.

Port of export.	Number of claims.	Medicines and preparations.	Tax on tobacco.	Tax on snuff.	Tax on fermented liquors.	Total.
Baltimore.....	14	.....	\$1,322 60	.....	.....	\$1,322 60
Boston.....	56	\$5,254 94	70 40	.....	.....	5,325 34
New Orleans.....	3	.....	.....	\$353 28	.....	353 28
New York.....	311	16,078 63	3,535 20	.....	\$161 87	19,775 70
Philadelphia.....	19	1,535 12	.....	.....	46 24	1,581 36
San Francisco.....	4	.....	503 20	.....	.....	503 20
Suspension Bridge.....	1	15 55	.....	.....	.....	15 55
Troy.....	2	64 80	.....	.....	.....	64 80
Total	410	22,949 04	5,431 40	353 28	208 11	28,941 83

Total amount of drawback allowed during the fiscal year ended June 30, 1874, was \$35,495.31, showing a decrease of \$6,553.48, in the claims allowed during the past year.

TAXATION UPON THE CAPITAL, DEPOSITS, AND CIRCULATION OF BANKS
AND BANKERS.

National banks pay taxes to the Treasurer of the United States in the months of January and July, of one-half of one per cent. each half-year, upon the average amount of their notes in circulation; of one-quarter of one per cent. each half-year, upon the average amount of their deposits, and the same rate each half-year on the average amount of their capital stock beyond the amount invested in United States bonds. These taxes are collected by the Treasurer, and constitute no part of the internal revenue. Since the organization of national banks, the amount realized from these sources up to the close of the last fiscal year has been sixty-four million nine hundred and eighty-nine thousand three hundred and seventy-four dollars and forty-six cents, (\$64,989,374.46;) the amount realized during the last fiscal year having been seven million two hundred and seventy thousand seven hundred and fifty-eight dollars and forty cents, (\$7,270,758.40.) The amount paid by the national banks on deposits alone, during the period of their existence up to June 30, 1875, is thirty million eighteen thousand and twenty-eight dollars and twelve cents, (\$30,018,028.12,) while the amount paid during the last fiscal year is three million four hundred and twenty-seven thousand five hundred and seventy-six dollars and thirty-one cents, (\$3,427,576.31.)

Other taxes on banks and bankers, not national, are collected under the internal-revenue laws. The persons, firms, and institutions thus taxed embrace every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or promissory notes are received for discount or for sale. These taxes consist, *first*, of a tax of one-twenty-fourth of one per cent. each month upon the average amount of the deposits of money subject to payment by check or draft or represented by certificates of deposit; *second*, of a tax of one-twenty-fourth of one per cent. each month on the capital employed by these banks and bankers beyond the average amount invested in United States bonds; *third*, of a tax of one-twelfth of one per cent. each month upon the average amount of circulation issued by them, and an additional tax of one-sixth of one per cent. each month upon the average amount of such circulation issued beyond the amount of 90 per cent. of the capital of the bank, association, corporation, company, or person.

I have been thus particular in calling your attention to the laws regulating taxes upon national banks, and upon banks not national, and bankers, for the purpose of presenting forcibly the exemptions on deposits in savings-banks. It is provided that the deposits in associations or companies known as provident institutions, savings-banks, savings-funds, or savings-institutions, having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties depositing, without profit or compensation to the association or company, shall be exempt from tax on so much of their deposits as they have invested in securities of the United States, and on all deposits not exceeding two thousand dollars, (\$2,000,) made in the name of any one person.

Congress, by act of 18th of June, 1874, extended this exemption from taxation to deposits in such institutions as were then existing, doing business only as savings-banks, and recognized as such by the laws of

their respective States or by Congress. The exemption from taxation was to be the same as with deposits in savings-institutions having no capital, although, in fact, they had a capital stock or bond for the additional security of their depositors. In fact, the law authorized a dividend of 8 per cent. on the stock in providing that the excess of profits above this dividend should be divided among the depositors, and besides provided that interest at the rate of not less than $4\frac{1}{2}$ per cent. be paid in all cases to the depositors, to be made good, if necessary, from the capital stock. This is the present condition of the law.

The internal-revenue act of June 30, 1864, exempted savings-banks from all taxation where they had no capital stock and confined their business to receiving and loaning deposits for the benefit of depositors only, doing no other business of banking.

The act of March 3, 1865, struck out this exemption, and, of course, left savings-banks liable to taxation upon their deposits. But Congress, on the 13th of July, 1866, again having the subject under consideration, subjected to taxation all deposits in provident institutions, savings-banks, and savings-institutions where the deposits made by any one person amounted to five hundred dollars, (\$500,) or upward.

By the existing law, as seen, the deposits made by any one person are not liable to tax unless they exceed two thousand dollars, (\$2,000,) and this exemption instead of being confined to savings-banks having no capital stock and doing no banking business is now, by recent legislation, extended to classes of institutions bearing kindred names having a capital stock and making dividends.

The fruits of this legislation are seen in the appended table, which exhibits the capital and deposits held by banks and bankers, other than national, in May, 1875, and the aggregate average amount of the same during the six months previous, in the several States and Territories, taxable under the internal-revenue laws, and the percentage of the taxable amounts reported for said six months as compared with the total amounts held during May last.

It will be observed from the footings of this table—

That the average amount of capital held by these banks and bankers (not national) in May, 1875, was.....	\$200,316,098
That the average amount of their deposits in the same month was.....	1, 346, 014, 813
That the total of capital and deposits in the same month was.....	1, 546, 330, 911
While the amount of the <i>taxable</i> capital and deposits of these banks and bankers during said six months was only	780, 494, 076

or a little more than three-fourths of a million of dollars, while the amount of the actual capital and deposits of these same institutions was, in round numbers, \$1,546,000,000.

It will also be apparent from the table how unequally this taxation is distributed among the States. Thus, upon a given amount of capital and deposits, the tax on California, as compared with Massachusetts, is as ten to one; on Michigan, as compared with the same State, as sixteen to one; on Virginia, as compared with Vermont, as five to one. The city of New York, possessing taxable capital and deposits \$50,000,000 less than Maine, New Hampshire, Vermont, Massachusetts, and Connecticut combined, pays a tax three times as great as these States, while these same States, having capital and deposits three times

as great as California, pay about one-half the tax thereon that is paid by California.

I present these figures for your consideration, and for such use as you deem proper to make in your report to Congress, and with this single remark, that if deposits in these so-called savings-institutions are thought a proper subject for exemption from taxation where they are employed with such profitable results, it were better to return to the rule adopted by Congress in 1866, when deposits made by any one person in excess of \$500 were subjected to taxation.

The following is the table referred to:

State or Territory.	Average capital May, 1875.	Average deposits May, 1875.	Total capital and deposits May, 1875.	Taxable capital and deposits six months ended May 31, 1875.	Percentage.
Alabama	\$955,000	\$1,800,847	\$2,755,847	\$2,864,640	104
Arkansas	175,275	184,804	360,079	389,408	108
California	19,941,282	99,640,319	119,581,601	80,500,652	67
Colorado	165,145	914,054	1,079,199	1,210,992	112
Connecticut	2,399,010	77,467,290	79,866,300	22,321,012	28
Dakota	11,000	96,650	107,650	129,152	119
Delaware	470,562	1,385,129	1,855,691	1,274,000	69
District of Columbia	495,456	3,814,703	4,310,159	2,992,000	69
Florida	42,000	237,265	279,265	254,400	91
Georgia	4,104,257	3,965,978	8,070,235	9,170,928	113
Idaho	102,000	56,853	158,853	148,000	94
Illinois	10,163,398	35,629,942	45,793,340	36,125,944	79
Indiana	5,402,258	12,161,278	17,563,536	14,671,704	84
Iowa	3,330,976	11,957,458	15,288,434	11,501,548	75
Kansas	1,344,131	2,253,757	3,597,888	3,853,484	107
Kentucky	9,709,965	12,200,901	21,910,866	25,720,252	117
Louisiana	4,039,720	7,723,296	11,763,016	10,028,648	85
Maine	2,140,138	29,697,569	31,837,707	4,327,220	135
Maryland	4,447,838	24,260,491	28,708,329	12,155,636	42
Massachusetts	3,974,342	238,238,794	242,213,136	15,077,532	66
Michigan	3,159,048	10,547,674	13,706,722	13,874,364	101
Minnesota	1,091,111	1,872,648	2,963,759	2,819,160	95
Mississippi	808,919	1,261,665	2,070,584	2,285,364	110
Missouri	9,226,683	35,723,844	44,950,527	48,192,328	107
Montana	76,750	80,201	156,951	174,800	111
Nebraska	321,719	1,060,736	1,382,455	1,316,888	95
Nevada	195,980	2,086,974	2,282,954	2,587,480	113
New Hampshire	749,014	23,558,567	24,307,581	4,883,144	20
New Jersey	1,827,170	34,408,873	36,236,043	15,274,688	42
New Mexico .....	.....	16,841	16,841	23,752	141
New York	12,750,006	158,063,996	170,814,002	60,997,208	35
New York City	52,073,353	282,711,406	334,784,759	158,556,888	47
North Carolina	621,408	1,552,466	2,173,874	2,246,020	103
Ohio	7,687,538	39,988,035	47,675,573	40,053,768	84
Oregon	490,455	1,236,848	1,727,303	1,874,000	108
Pennsylvania	21,537,699	96,717,293	118,254,992	105,322,116	89
Rhode Island	3,939,263	53,127,962	57,067,225	21,818,528	38
South Carolina	1,069,550	1,224,076	2,293,626	2,494,776	108
Tennessee	875,147	2,916,792	3,791,939	3,869,016	102
Texas	2,947,182	4,153,263	7,100,445	7,235,372	102
Utah	60,000	517,819	577,819	677,020	117
Vermont	90,000	10,007,254	10,037,254	2,197,792	21
Virginia	2,869,524	7,248,461	10,117,985	10,247,228	101
Washington	114,946	157,612	272,558	334,000	122
West Virginia	745,783	3,113,178	3,858,961	4,062,876	105
Wisconsin	1,563,597	8,929,797	10,493,394	12,259,940	116
Wyoming	10,500	43,154	53,654	98,408	183
Total	200,316,098	1,346,014,813	1,546,330,911	780,494,076	.....

MISCELLANEOUS.

On the 15th day of May last I assumed the duties of the office of Commissioner of Internal Revenue, made vacant by the resignation of Hon. John W. Douglass.

The office force consisted of—

One Commissioner, at a salary of	\$6, 000
One deputy commissioner.....	3, 500
One deputy commissioner.....	3, 000
Seven heads of division.....	2, 500
One stenographer.....	2, 000
Thirty clerks class four.....	1, 800
Forty-five clerks class three.....	1, 600
Fifty-two clerks class two	1, 400
Eighteen clerks class one	1, 200
Seventy-five clerks (ladies).....	900
Five messengers.....	840
Three assistant messengers.....	720
Fourteen laborers.....	720

By act of Congress approved March 3, 1875, it became necessary, on the first of July, for me to recommend the dropping of three clerks of the third class, two clerks of the second class, five lady clerks, and two laborers. I accordingly called upon my several heads of division to inform me in writing relative to the efficiency of the individuals employed in their respective divisions, that I might be enabled with justice to dispense with the services of those who were least efficient. These reports, in my judgment, warranted a greater reduction than was contemplated by the act referred to; and consequently I recommended the dropping of the names of twenty persons from the rolls of the Office, and the appointment of eight persons *vice* those dropped in excess of the requirements of the law. The entire number of persons now employed in the Bureau is two hundred and forty-one, including officers. This force is divided under the law into seven divisions, as follows, to wit:

1. DIVISION OF LAW, in charge of Charles Chesley, esq., solicitor of internal revenue, assisted by William H. Armstrong. This division is subdivided into four sections, to wit:

Section 1.—O. F. Dana, chief; in charge of frauds, seizures, suits, &c.

Section 2.—E. H. Breckenridge, chief; in charge of abatement and refunding claims.

Section 3.—Henry A. Blood, chief; in charge (excepting as hereinafter stated) of questions relating to special taxes, documentary stamp-taxes, taxes on incomes, legacies, and successions, and on dividends, &c., lands purchased for the United States on distraint, and the extension of time on distraints.

Section 4.—Israel Kimball, chief; in charge of matters (including special taxes) relating to tobacco, snuff, and cigars, not in suit or in bond, and stamp-taxes on medicines and preparations under Schedule A of Revised Statutes.

2. DIVISION OF ACCOUNTS, in charge of H. C. Rogers, esq., first deputy commissioner, assisted by Edward Tompkins. This division is subdivided into the following sections:

Section 1.—Edward Tompkins, chief; in charge of the examination and reference of the revenue and disbursing accounts, and estimates of collectors, and of their applications for special allowances, and of all matters relative to advertising and the purchase of blank-books, newspapers, and stationery for supervisors, collectors, revenue-agents, &c.

Section 2.—Samuel H. Goodman, chief; in charge of the examination and reference of the monthly bills of supervisors, revenue-agents, gaugers, and distillery-surveyors, and of all miscellaneous claims presented to this Bureau arising under any appropriation made for carrying into effect the various internal-revenue laws, (excepting claims for abatement, refunding, and drawback,) and the preparation of estimates for appropriations by Congress.

3. DIVISION OF STATISTICS AND DIRECT TAXES, in charge of James M. Ray, esq., second deputy commissioner. This division is subdivided into the following sections, to wit:

Section 1.—J. B. Taylor, chief; in charge of statistics.

Section 2.—C. W. Eldridge, chief; in charge of direct taxes.

4. DIVISION OF DISTILLED SPIRITS, in charge of T. A. Cushing. This division is charged with the supervision of all matters pertaining to distilleries, distilled spirits, fermented liquors, wines, rectification, gaugers' fees and instruments, approval of bonded warehouses, and the assignment of store-keepers. This division is subdivided into two sections, as follows:

Section 1.—E. S. Holmes, chief; in charge of fermented liquors, rectifiers' returns, gaugers, gaugers' instruments, and locks and seals.

Section 2.—Samuel L. Stephenson, chief; in charge of registering of stills, notices and returns of distillers' reports of surveys, plans of distilleries, approvals of warehouses, assignments of store-keepers, store-keepers' monthly reports of materials used and spirits produced, and gaugers' reports of gauging done at fruit distilleries.

5. STAMP DIVISION, in charge of E. R. Chapman. This division is charged with the supervision of the preparation, safe-keeping, issue, and redemption of stamps for distilled spirits, tobacco and cigars, fermented liquors, special taxes, documentary and proprietary stamps, and the keeping of all accounts pertaining thereto.

This division also has supervision of all business with Adams Express Company, the preparation, custody, and issue of steel dies for canceling stamps; also the custody of official postage stamps, and the stamping and dispatch of the mails.

6. DIVISION OF ASSESSMENTS, in charge of C. A. Bates. This division is charged with the preparation of the assessment-lists, and with the consideration of all reports and returns, except those received from distillers, rectifiers, and brewers, affording data from which assessments may be made; also, with keeping the bonded account, and with the consideration of claims for the allowance of drawback.

7. DIVISION OF APPOINTMENTS, ETC., Alexander H. Holt, chief clerk, in charge, assisted by Samuel J. Butterfield. This division is charged with all matters pertaining to appointments, commissions, leaves of absence, office-discipline, assorting and disposition of the mail, registry and keeping of all letters, with the care of the general files; and all matters relating to messengers, laborers, office-stationery, printing, advertising, and the preparation of blanks and blanks-books for the Bureau. This division is subdivided into five sections:

Section 1.—Miss J. M. Seavey, chief; in charge of copying, preparation and charge of press-copies, and recording the same.

Section 2.—Miss Annie E. Adams, chief; in charge of the registry of letters.

Section 3.—R. D. Swingle, chief; in charge of printing, circulars, specials, regulations, and blank forms.

Section 4.—George C. Kirby, chief; in charge of messengers and laborers, opening and disposition of the mail, and stationery for the Bureau.

Section 5.—Richard A. Charles, chief; in charge of the general files.

The foregoing constitute the internal working-force of the Bureau. The external machinery for the collection of the revenue, including an enumeration of leading classes of manufacturers, from whom largest amount of revenue is derived, is as follows:

At present there are two hundred and nine collection-districts in the

United States, with a corresponding number of collectors; these collectors employ to assist them twelve hundred and five deputies. Within their districts were six hundred and eighty-nine grain-distilleries registered, six hundred and fifty-six of which were operated during the fiscal year ended June 30, 1875, and four thousand and forty fruit-distilleries registered, three thousand nine hundred and forty-five of which were operated during the same fiscal year; also, twelve hundred and forty-seven rectifiers, five thousand three hundred and forty-eight wholesale, and one hundred and sixty-three thousand four hundred and fifty-five retail, liquor-dealers. During the fiscal year ended June 30, 1875, there were two thousand seven hundred and eighty-three brewers engaged in the manufacture of fermented liquors. There are employed ten hundred and seventy-eight gaugers, and twelve hundred and thirty-three store-keepers. There are nine hundred and eighty-three manufacturers of tobacco and snuff, and fifteen thousand and seventy-three cigar manufacturers; and there are employed thirty-two inspectors of tobacco, snuff, and cigars.

There are also employed ten supervisors and twenty-five revenue agents. At the time of my taking charge of the Bureau the latter were assigned to duty under the direction of the supervisors. There were also employed special clerks to supervisors, who acted under their direction, and performed substantially the same duty as revenue agents.

The frauds which were developed just previous to my assuming the office of Commissioner led to a change in the organization and direction of this force of agents, and on the 18th day of May I issued an order organizing a division of revenue agents, with Homer T. Yaryan, esq., as chief in charge, relieving supervisors of all responsibility in relation to directing the movements of said agents, transferring the same to Mr. Yaryan under my direction.

Subsequently, upon a careful examination of the law, I became convinced that there was no authority conferred therein for the employment of the special clerks to supervisors above referred to, and, in conformity therewith, an order was issued on the 31st day of August, informing supervisors that from and after that date the services of special clerks would be discontinued.

This action necessitated the assigning to duty, under the direction of each supervisor, two revenue agents, thereby leaving but five revenue agents, including the chief, to act under the immediate direction of this Office. There have been employed in the division of revenue agents, under the direction of Mr. Yaryan, twenty-five persons, in examining the returns of distillers and rectifiers, and comparing the same with transcripts of the books of wholesale liquor-dealers, covering the period from July 1, 1874, to the present time. These examinations have resulted in furnishing evidence by which the Government will be able to recover large amounts of tax upon spirits fraudulently manufactured by distillers, and have developed fraud in places not heretofore suspected, resulting in important seizures of distilleries and rectifying-houses. It may be safely stated that at least \$1,000,000 in taxes and condemned property will be recovered through the agency of this division, which otherwise would probably have been lost to the Government.

The force of revenue agents is entirely inadequate to perform the duties contemplated by law, and I therefore earnestly recommend that Congress, at its approaching session, be requested to authorize by law the employment and payment of fifteen agents in addition to the present number. With such a force, I am confident that the country can be so thoroughly policed as to prevent the perpetration of fraud and greatly increase the revenue.

It must be borne in mind that out of the seventy lady clerks employed in this Bureau only twenty are employed in this section, and that this number are engaged not only in recording press-copies, but on much miscellaneous work for other divisions, as will appear from the above statement. It will also be observed that there are one hundred thousand pages of press-copies unrecorded at the beginning of the present fiscal year. These are constantly fading, and should at once be recorded, and for the purpose of accomplishing this work I would recommend that Congress be requested to authorize the employment and payment, at the rate of nine hundred dollars (\$900) per annum, of twenty-five additional lady clerks, for the period of six months from the 1st of January, 1876, at the end of which time, I trust, their services can be dispensed with.

There are now employed in this Bureau five messengers and fifteen laborers. The former receive a salary of eight hundred and forty dollars (\$840) and the latter seven hundred and twenty dollars (\$720) per annum. I would recommend that Congress be requested to authorize the employment and payment, at the rate of eight hundred and forty dollars (\$840) per annum, of twenty-five messengers, instead of the five messengers and fifteen laborers at present authorized. I do this for the reason that they all perform similar labor, and the present force is inadequate.

Since the report of my predecessor, thirteen collection-districts have been abolished—that is, consolidated with those at present existing—thereby saving to the Government an annual expense of about \$40,000.

I am convinced that further consolidations can be made, thereby greatly reducing expenses without injuriously affecting the collection of the revenue.

AMENDMENTS OF THE LAW RECOMMENDED.

Experience has developed the necessity of some changes in the internal-revenue laws, which I proceed to state.

1. *As to the forfeitures of distilleries.*—The present law (section 3332 Revised Statutes) provides that when a judgment of forfeiture in any case of seizure is recovered against any distillery having a registered producing capacity of less than one hundred and fifty gallons a day because no bond has been given, every still, doubler, worm, &c., therein shall be so destroyed as to prevent the use of the same, or any part thereof, for the purpose of distilling; and the material shall be sold as in case of other forfeited property.

This contemplates a judgment of forfeiture.

In the mountainous districts of several of the Southern States a great deal of illicit distilling of spirits, in remote and out-of-the-way localities, is carried on, to the great detriment of the revenue. The distilling-apparatus is of a simple and inexpensive nature, easily removed, and, when broken up, of little or no value. A proceeding *in rem* against such property is a mere farce, or would be so but for the costs which the United States must pay, which is a very serious matter, since nothing can be realized from the sale of the broken materials.

The practice has been in such cases for the revenue official making the seizure to destroy the property at once, taking the responsibility of being sued for the damages. No suit of the kind has been brought so far as this Office is advised, and for the reason, I suppose, that no one is willing to avow himself the owner or operator of the illicit still. But the proceeding is irregular, and authority should be conferred by law

upon the revenue officer to destroy the still where its guilt is evident, and provision be made for a just compensation to the owner making claim for the value of the property so destroyed and establishing its innocence.

2. *Special taxes.*—A special tax of twenty-five dollars is imposed upon the retail dealer in spirituous liquors, and he is defined to be one who sells, or offers for sale, foreign or domestic distilled spirits or wines in less quantities than five wine-gallons at the same time.

The wholesale liquor-dealer pays a special tax of one hundred dollars (\$100) for the privilege of selling like spirits in quantities of not less than five wine-gallons at the same time.

The following questions have arisen in the construction of this law, and should be solved by legislation :

A is a retail liquor-dealer ; B is his creditor and takes the entire stock of distilled spirits, belonging to A, in payment of his debt, either by negotiation or by purchase under execution. How shall B dispose of the goods ? If in bulk, he becomes a wholesale liquor-dealer and must pay a special tax of one hundred dollars (\$100) as a means of realizing his debt. If by retail, he cannot, under existing law, operate under A's license, and must pay a special tax of twenty-five dollars (\$25) for the privilege. He might probably, consistently with law, get rid of the stock by sending the different kinds of liquor, in packages of not less than five gallons at a time, to a wholesale liquor-dealer to sell for him on commission ; but this would be a tedious and costly process.

Again, can A, the retail liquor-dealer, sell his entire stock, even to a creditor, without becoming a wholesale dealer, and, therefore, liable to the tax of one hundred dollars (\$100) ?

It is obvious that additional legislation is needed to meet cases of the above character.

3. *Branding cigar-boxes.*—By the act of July 20, 1868, all cigars were required to be packed, in boxes not before used for that purpose, containing certain quantities each, without any specification as to the material from which such boxes should be made.

In section 89 of the act, it was provided that all cigars which should be removed from any manufactory or place where cigars were made without the same being packed in boxes as required by said act, or without burning into each box with a *branding-iron* the number of cigars contained therein, the name of the manufacturer, and the number of the district and State, should be forfeited to the United States.

The nature of the branding here prescribed seems to contemplate that wood should be the material used in boxing the cigars.

But Congress by the act of June 6, 1872, section 31, provided that not only wood, but metal, paper, or other materials might be used, separately or in combination, for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue might establish.

In the Revised Statutes (sections 3362 and 3397) both of these provisions are retained, to wit, that which allows boxes of wood, metal, paper, or other materials to be used in the packing of cigars, and that which requires the burning into each box, with a burning-iron, the name of the manufacturer, the number of cigars, and the number of the district and State.

Cigars are packed largely in tin and paper boxes, and the manufacturers assert that it is wholly impracticable to burn into the boxes with a burning-iron the prescribed set of words.

The construction of the statutes in question was submitted, on the

recommendation of this Office, by you to the Attorney-General, who delivered his opinion on the 11th of October last, to the effect that there are such metals and paper as will admit of being branded with a hot iron, and that therefore the requirements of the statutes as to burning into each box the prescribed formula cannot be dispensed with.

Without expressing any opinion upon this issue of fact between the manufacturers and the Department of Justice, I am of opinion that Congress should be advised to so amend the law as to allow the Commissioner of Internal Revenue to prescribe other forms of marking the boxes than by burning with a hot iron where other materials for boxes are employed than wood.

4. *Gauging at wholesale liquor-dealers.*—I have given much consideration to the question whether the present plan of gauging of wholesale liquor-dealers' packages by United States gaugers could not be dispensed with, and am of the opinion that it is not only feasible and economical, but will be a better check upon fraud than obtains under the present system. It is estimated that the expense heretofore incurred by the Government for gauging at wholesale liquor-dealers' establishments amounts to about one-fourth the entire sum paid for gauging, or more than \$250,000 per annum. It is believed that, if Congress will empower collectors to fill stamps upon application of wholesale liquor-dealers, giving full description of the packages they desire to draw from, a very simple system of checks can be adopted that will prevent the overissue of wholesale liquor-dealers' stamps to cover more spirits than was originally contained in the package drawn from. This system is based upon the fact that every package of spirits purchased by a wholesale liquor-dealer has been once gauged and stamped by a United States ganger, and that a complete record of its contents in proof and wine gallons is to be found in this Office.

5. *Matches.*—An amendment in the law in relation to friction-matches is needed. The present remedy in case of violation of the law is only a civil one. It should be made a criminal offense punishable by fine or imprisonment. The seizure of the matches and a suit for the statutory penalty are insufficient remedies where the violator of the law is without property.

6. *Revenue agents.*—I recommend that internal-revenue agents be clothed by law with power to make seizures of property when directed by the Commissioner of Internal Revenue; also to administer oaths, and, under the direction of this Office, to demand and obtain inspection of the books and papers of distillers, rectifiers, brewers, wholesale liquor-dealers, and manufacturers of tobacco, snuff, and cigars, which relate to their occupations.

7. I recommend that Congress invest the Commissioner with power to designate the points where collectors and supervisors shall establish and maintain their offices within their respective districts.

For changes in the law suggested in relation to the collection of taxes on distilled spirits, I refer to my recommendations under the head "Whisky frauds," and for other changes, to what is said under the head "Miscellaneous."

Finally, I estimate that the collections from all sources of internal revenue, during the current fiscal year, will amount to \$122,000,000.

Respectfully,

D. D. PRATT,
Commissioner.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

REPORT ON THE FINANCES.

MEMORANDUM.

Report was prepared, the number of collection-further reduced by consolidation, the present red and sixty-one, (161;) and consequently the dismissed the service as no longer necessary is

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REPORT

OF

COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
THE COMPTROLLER OF THE CURRENCY,
Washington, November 29, 1875.

submit for the consideration of Congress, in
three hundred and thirty-three of the Revised
Statutes, the thirteenth annual report of the Com-

missioner. During the year, one hundred and seven banks have been organized, with a total capital of \$12,104,000, and \$4,794,180 of circulation. There were gold banks, with \$200,000 capital and \$1,000,000 of circulation. One bank has failed, with an aggregate of \$100,000 capital and \$100,000 of circulation. Thirty-eight banks, with a total capital of \$1,000,000, have been voluntarily liquidated by votes of shareholders.

During the year, one hundred and seven banks organized since the establishment of the system is 2,307. Of these, forty-seven have gone into voluntary liquidation. On November 1 of this year.

There are nine national gold banks, located in the city of New York, and forty-one have reduced their circulation of legal-tender notes under the act of June 20, 1874, of them having deposited legal-tender notes in lieu of their bonds on deposit as security for circulation, as allowed by law.

There are nine national gold banks, located in the city of New York, with a total capital of \$4,700,000, and circulation of \$2,630,000.

The following table exhibits the resources and liabilities of the banks at the close of business on the first day of October, 1875—the date of their last report—the returns from New York, Boston, Philadelphia, and Baltimore, from the other redemption cities, and from the remaining banks of the country, being tabulated separately.

	New York City.	Boston, Phil- adelphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate.
	48 banks.	97 banks.	91 banks.	1,851 banks.	2,087 banks.
RESOURCES.					
Loans and discounts				\$499, 419, 352	\$980, 222, 951
On U. S. bonds on demand	\$4, 934, 674	\$722, 109	\$310, 860		
On other stocks, bonds, &c., on demand	50, 179, 384	14, 784, 940	9, 595, 886		
Payable in gold	3, 454, 276	22, 000	26, 590		
On single-name paper, with- out other security	16, 255, 100	9, 222, 315	8, 694, 494		
All other loans	127, 266, 299	149, 633, 581	85, 701, 091		
Overdrafts	352, 388	95, 747	450, 310	3, 570, 039	4, 468, 484
Bonds for circulation	24, 806, 100	52, 220, 700	29, 623, 650	263, 671, 250	370, 321, 700
Bonds for deposits	650, 000	550, 000	2, 577, 000	10, 320, 200	14, 097, 200
U. S. bonds on hand	7, 856, 350	593, 700	1, 943, 300	3, 596, 400	13, 969, 950
Other stocks and bonds	10, 319, 933	3, 481, 071	3, 810, 951	15, 893, 090	33, 505, 045
Due from reserve agents		17, 410, 199	14, 968, 908	53, 322, 152	85, 701, 259
Due from other national banks	13, 693, 007	8, 882, 222	6, 626, 166	17, 827, 374	47, 028, 769
Due from other banks and bankers	1, 850, 630	1, 372, 972	2, 329, 229	6, 410, 938	11, 963, 769
Real estate, furniture, and fix- tures	9, 455, 469	5, 900, 048	5, 185, 108	21, 826, 023	42, 366, 648
Current expenses	1, 770, 932	823, 096	907, 926	4, 339, 259	7, 841, 213
Premiums	1, 404, 044	602, 179	814, 684	5, 849, 184	8, 670, 091
Checks and other cash items ..	2, 207, 649	967, 070	859, 429	8, 724, 725	12, 758, 873
Exchanges for clearing-house ..	50, 467, 798	19, 722, 724	4, 952, 342		75, 142, 864
Bills of other national banks ..	1, 800, 970	3, 830, 406	2, 044, 741	10, 852, 720	14, 528, 837
Fractional currency	282, 821	585, 221	217, 875	1, 509, 714	2, 595, 631
Specie	4, 955, 625	606, 965	932, 706	1, 555, 034	8, 050, 330
Legal-tender notes	17, 040, 091	13, 692, 980	12, 928, 635	32, 797, 028	76, 458, 734
U. S. certificates of deposit	37, 400, 000	7, 805, 000	2, 705, 000	900, 000	48, 810, 000
Five per cent. redemption fund ..	1, 072, 044	2, 326, 188	1, 266, 741	11, 568, 219	16, 233, 192
Due from U. S. Treasurer	282, 300	842, 911	325, 198	2, 003, 359	3, 453, 768
Totals	389, 758, 084	316, 696, 344	199, 798, 820	975, 956, 060	1, 882, 209, 308
LIABILITIES.					
Capital stock	68, 500, 000	80, 326, 985	48, 455, 905	307, 546, 879	504, 829, 769
Surplus fund	22, 515, 490	23, 158, 578	13, 773, 320	74, 908, 688	134, 356, 076
Undivided profits	11, 943, 200	5, 371, 320	4, 661, 877	30, 988, 557	52, 964, 954
National bank notes outstand- ing	18, 309, 317	43, 900, 147	25, 476, 540	230, 664, 375	318, 350, 379
State bank notes outstanding ..	90, 590	138, 344	33, 605	509, 809	772, 348
Dividends unpaid	228, 460	1, 709, 621	132, 562	1, 832, 892	4, 003, 535
Individual deposits	173, 494, 399	123, 151, 126	74, 699, 409	293, 234, 685	664, 579, 619
U. S. deposits	297, 411	246, 344	1, 121, 543	4, 842, 233	6, 507, 531
Deposits of U. S. disbursing officers	38, 366	15, 603	879, 346	3, 337, 881	4, 271, 196
Due to national banks	69, 039, 515	29, 508, 205	17, 034, 010	14, 228, 953	129, 810, 683
Due to other banks and bank- ers	25, 176, 336	7, 265, 173	10, 903, 958	6, 573, 064	49, 918, 531
Notes and bills re-discounted ..		175, 747	817, 623	4, 261, 083	5, 254, 453
Bills payable	125, 000	1, 729, 151	1, 809, 122	2, 926, 961	6, 590, 234
Totals	389, 758, 084	316, 696, 344	199, 798, 820	975, 956, 060	1, 882, 209, 308

* The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

The following table exhibits the resources and liabilities of the national banks in operation, at corresponding periods for the last five years.

	OCTOBER 2, 1871.	OCTOBER 3, 1872.	SEPTEMBER 12, 1873.	OCTOBER 2, 1874.	OCTOBER 1, 1875.
	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.	2,027 banks.
RESOURCES.					
Loans and discounts	\$827, 689, 625	\$872, 520, 104	\$940, 233, 304	\$949, 870, 628	\$980, 222, 951
Overdrafts	3, 862, 585	4, 677, 819	3, 986, 812	4, 524, 164	4, 468, 484
U. S. bonds for circulation	364, 475, 800	382, 046, 400	388, 330, 400	383, 254, 800	370, 321, 700
U. S. bonds for deposits	28, 087, 500	15, 479, 750	14, 805, 000	14, 691, 700	14, 097, 200
U. S. bonds on hand	17, 753, 650	12, 142, 550	8, 819, 850	13, 313, 550	13, 989, 950
Other stocks and bonds	24, 517, 059	23, 533, 152	23, 714, 035	27, 807, 827	33, 505, 045
Due from reserve agents	86, 878, 609	80, 717, 071	96, 134, 121	83, 885, 127	85, 701, 259
Due from national banks	43, 525, 362	34, 486, 594	41, 413, 680	39, 695, 309	47, 028, 769
Due from State banks	12, 772, 670	12, 976, 878	12, 022, 873	11, 196, 612	11, 963, 769
Real estate, furniture and fixtures	30, 089, 784	32, 276, 498	34, 661, 823	38, 112, 926	42, 366, 648
Current expenses	6, 153, 370	6, 310, 429	6, 985, 437	7, 658, 739	7, 841, 213
Premiums paid	5, 500, 890	6, 546, 849	7, 752, 844	8, 376, 659	8, 670, 091
Cash items	13, 984, 971	14, 916, 784	11, 433, 913	12, 296, 417	12, 758, 873
Clearing-house exchanges	101, 165, 855	110, 086, 315	88, 926, 004	97, 383, 687	75, 142, 864
National bank notes	14, 270, 951	15, 787, 296	16, 103, 842	18, 450, 013	18, 528, 837
Fractional currency	2, 095, 485	2, 151, 748	2, 302, 775	2, 224, 943	2, 595, 631
Specie	13, 252, 998	10, 229, 757	19, 868, 469	21, 240, 945	8, 050, 330
Legal-tender notes	106, 987, 666	102, 074, 104	92, 347, 663	80, 016, 946	76, 458, 734
Three per cent. certificates	7, 180, 000	1, 555, 000	.....	.....	.....
U. S. certificates of deposit .....	.....	6, 710, 000	20, 610, 000	42, 830, 000	48, 810, 000
Clearing-house certificates	20, 322, 069	8, 632, 000	175, 000	.....	.....
Five-per-cent. redemption fund .....	.....	.....	.....	20, 349, 950	16, 233, 192
Due from U. S. Treasurer .....	.....	.....	.....	.....	3, 453, 768
Totals	1, 730, 566, 899	1, 755, 857, 098	1, 830, 627, 845	1, 877, 180, 942	1, 882, 209, 308
LIABILITIES.					
Capital stock	458, 255, 696	479, 629, 144	491, 072, 616	493, 765, 121	504, 829, 769
Surplus fund	101, 112, 672	110, 257, 516	120, 314, 499	128, 958, 107	134, 356, 076
Undivided profits	42, 008, 714	46, 623, 784	54, 515, 132	51, 484, 437	52, 964, 954
National bank circulation	315, 519, 117	333, 495, 027	339, 081, 799	333, 225, 298	318, 350, 379
State bank circulation	1, 921, 056	1, 567, 143	1, 188, 853	964, 997	772, 348
Dividends unpaid	4, 540, 195	3, 149, 750	1, 402, 548	3, 515, 847	4, 003, 535
Individual deposits	600, 868, 486	613, 290, 701	622, 685, 563	669, 068, 996	664, 579, 619
U. S. deposits	20, 511, 936	7, 853, 772	7, 829, 328	7, 302, 154	6, 507, 531
Deposits of U. S. disbursing officers	5, 393, 599	4, 563, 834	8, 098, 560	3, 927, 828	4, 271, 196
Due to national banks	131, 730, 713	110, 047, 342	133, 672, 733	125, 102, 050	129, 810, 683
Due to State banks and bankers	40, 211, 972	33, 789, 084	39, 292, 148	50, 712, 008	49, 918, 531
Notes and bills re-discounted	3, 964, 552	5, 549, 432	5, 987, 512	4, 197, 372	5, 254, 453
Bills payable	4, 528, 191	6, 040, 563	5, 480, 554	4, 950, 727	6, 590, 234
Totals	1, 730, 566, 899	1, 755, 857, 098	1, 830, 627, 845	1, 877, 180, 942	1, 882, 209, 308

THE NATIONAL BANKING SYSTEM.

The proposition to substitute Treasury notes in place of national bank notes has been frequently advanced since the establishment of the national banking system, and its discussion has been general throughout the country during the past year.

During the war of 1812 a large amount of various kinds of Treasury-notes was issued. The policy of the State banks at that time seemed to be antagonistic to the government, and to correct this antagonism various propositions were made, with a view to identify the interests of the various monetary institutions in some degree, at least, with those of the United States. Fifty years later, in 1863, this was accomplished by the establishment of the national banking system. A passing allusion to the legislation and the discussions upon this subject during both periods will, perhaps, be useful at the present time. A reference to the first period will exhibit the different kinds of Treasury-notes which were temporarily issued, and withdrawn at the

close of the war, and the efforts which were made to conciliate the State banks. A like reference to the later period will show that the national banking system was authorized as a permanent system, and that the issue of Treasury-notes was an expedient devised to meet a great national emergency; and that it was the intention of Congress in this, as in the former instance, to withdraw such issues as speedily as possible after the close of the war.

War was declared with Great Britain on June 11, 1812. Specie payments were suspended, except in New England, August 31, 1814. Peace was restored February 11, 1815. Specie payments were nominally resumed February 2, 1817. The charter of the first Bank of the United States expired March 4, 1811, and the second Bank of the United States was not authorized until April 3, 1816. Mr. Crawford, then Secretary of the Treasury, estimated that, during the four years ending in 1815, the bank circulation was increased in volume from \$29,000,000 to \$99,000,000.*

Many of the notes of city banks were taken at a discount of twenty per cent.; those of the country banks at twenty to fifty per cent.† Specie almost entirely disappeared from circulation, and, in addition to the notes issued by State banks, large amounts of unauthorized currency were circulated by other corporations and by individuals in notes of denominations from six cents to ten dollars. Credit-money was plenty, rates of interest low, and borrowers were solicited by tempting offers to use the idle funds in the banks.

The Treasury department added largely to the already abundant circulation, issuing large amounts of Treasury-notes. Many of these notes were deposited with such banks as consented to receive them, the government meanwhile refusing the notes of those banks which declined to accept the Treasury-notes—usually the stronger banks. The whole amount of Treasury-notes, absolute and contingent, which was authorized between June 30, 1812, and February 24, 1815, was \$60,500,000, of which amount \$36,680,794 was issued.‡

The notes authorized prior to February 24, 1815, bore interest at the rate of five and two-fifths per centum § a year, and were receivable in payment of all duties and taxes laid by the authority of the United States, and of all public lands sold by said authority; and when so received interest was to be computed at the rate of "one cent and one-half a cent per day" on every one hundred dollars of principal, each

* His estimate of the circulation, made in 1820, was as follows: 1813, \$62,000,000; 1815, \$99,000,000; 1819, \$45,000,000 to \$53,000,000. (Elliot's Funding System, p. 735.)

† In 1812, Bank of England notes were at a discount of twenty and three-fourths per cent., in 1813, of twenty-three per cent., and in 1814, of twenty-five per cent. In 1812, as much wheat could be purchased for ninety shillings of gold as for one hundred and fifteen shillings of paper; and in 1813 as much for seventy-four shillings of gold as for one hundred and eleven shillings of paper.—"Banks and Bankers," by D. Hardcastle, jr.; London, 1842, p. 126.

‡ Under act of June 20, 1812.....	\$5,000,000
Under act of February 25, 1813	5,000,000
Under act of March 4, 1814	10,000,000
Under act of December 26, 1814.....	8,318,400
Under act of February 24, 1815—\$100 notes.....	\$4,969,400
do. do. small Treasury-notes	3,392,994
	<hr/>

Total amount issued..... 36,680,794
(Report of Secretary Crawford, 1820, p. 165.)

§ The substitute proposed for the legal-tender act which passed the House of Representatives February 6, 1862, contained a section providing for the issue of transferable certificates, bearing interest at the rate of 5½ per cent. per annum.—*Spaulding's History of the Legal Tender Paper Money*, p. 94.

month being reckoned as thirty days. These notes were depreciated from eight to ten per cent. below bank notes, which bore no interest but were redeemable in specie.

The act of February 24, 1815, authorized the issue and re-issue of Treasury-notes to an amount not exceeding \$25,000,000, upon principles essentially different from those governing prior issues.* These notes might be of any denomination. If of a denomination less than one hundred dollars, they were designated as "small Treasury-notes," were payable to bearer, and bore no interest. If of a denomination of one hundred dollars or upward, they were payable to order, transferable by indorsement, and bore interest at the same rate as the notes of \$100 and upward previously authorized. The principal and interest were not payable at any specified time, but the notes were everywhere receivable in all payments to the United States. The holders of the small Treasury-notes could exchange them at pleasure, in sums of not less than one hundred dollars, for certificates of funded stock bearing interest at seven per cent. The notes of the denomination of one hundred dollars and over were exchangeable for certificates of funded stock, bearing interest at six per cent.; and by that act the holders of all Treasury-notes previously issued were likewise authorized to convert the same into certificates of funded debt bearing interest at six per cent.

"The Treasury-notes which were issued under acts passed prior to February 24, 1815, were, for the most part, of a denomination too high to serve as a current medium of exchange; and it was soon ascertained that the small Treasury-notes, fundable at an interest of seven per cent., though of a convenient denomination for common use, would be converted into stock almost as soon as they were issued."†

The issue of the first description of notes was not restrained, but that of the small Treasury-notes was limited to cases of peculiar urgency; and the whole amount of the latter notes which had been issued and re-issued on September 30, 1815, was \$4,142,850.

The Secretary of the Treasury, in his report for 1813, refers to some of the plans which were proposed for remedying the monetary evils of the day, and for the resumption of specie payments. He endeavored to associate the banks, with a view to furnish "a uniform currency," and also, through their agency "in circulating Treasury-notes, to overcome the inequalities of the exchange." These attempts were, he acknowledges, not successful. Another plan was proposed, with the design "to curtail the issues of bank-notes, to fix the public confidence in the administration of the affairs of the banks, and to give to each bank a legitimate share in the circulation."‡ The establishment of a national bank with large capital and circulation was regarded as the best and perhaps the only adequate resource to relieve the country and the government; and on April 30, 1815, Congress by resolution declared that "from and after the 20th of February next (1817) no duties, taxes, debts, or sums of money accruing or becoming payable to the United States ought to be collected or received otherwise than in the legal currency of the United States, or Treasury-notes, or notes of the Bank of the United States, or any notes of banks which are payable and paid on demand in the said legal currency of the United States."

A bill was brought before the legislature of New York in 1815 "impos-

* Report of the Secretary of the Treasury, 1815, p. 13.

† Report of the Secretary of the Treasury, 1815, p. 26.

‡ The acts of July 12, 1870, and June 20, 1874, contained provisions for the redistribution and equalization of the national-bank currency, which provisions were repealed by the act of January 14, 1875.

ing a penalty of twelve per cent. on any bank within that commonwealth which would not pay its notes on demand ;”* but its passage in that year was prevented by the exertions of the banks and their agents. It subsequently, however, became a law,† and specie payments were at least nominally resumed on that day. If places of redemption had been required at one or more of the commercial centers, the redemption would have been complete ; and the banks which could not comply with such a provision would have been forced into liquidation.

A similar system proposed in 1815 and 1831.

A magazine writer, in 1815,‡ proposed a plan which is the first conception, so far as I am aware, of the principles which distinguish the the present national-bank system, and which was that the public funds should serve, in the absence of specie, as the basis and support and limit of a paper currency. The proposition was “that the banks be obliged, until they can resume specie payments, to pay their notes, in sums of not less than one hundred dollars, in United States six per cent. stock at par ; or, if the stock bore a less rate of interest, at the price of that stock in the market.” It was claimed that this would be a certain check against the immoderate issue of paper money. Most of the banks, it was urged, held considerable amounts of such funds, purchased at a low price, and could realize a profit by using it in payment of their debts. If the proposed convertibility were authorized, their notes, then so much depreciated, would at once appreciate in value.

The six per cent. stock, at par, was proposed as a standard by which to fix the minimum value of bank-notes, such notes being convertible, at the option of the holders, into the stock at its market-price ; so that one hundred dollars of the notes might be better, but not worse, than one hundred dollars of six per cent. stock. It was also proposed that a national bank should be established, with the obligation, under a heavy specific penalty, of paying its notes and debts of every kind in cash or in funded stock. The State banks would be compelled to adopt a similar system, or, what would amount to the same thing, to pay their notes with the notes of this national institution. “The success of the plan would not be doubtful if Congress could be persuaded to provide for the payment of the interest of the national debt in specie. Nothing but necessity can excuse the payment of the national creditors with depreciated money. During the war that necessity existed, but it exists no longer.”

“To provide the means for the payment of the interest on the public debt,” it was proposed “that the duties upon imports be receivable in cash only.” “The payment of the interest of the public debt in specie, combined with the assurance of the national good-will, security, and resources,

*On January 14, 1875, Congress fixed a date (January 1, 1879) for the resumption of specie payments, and on March 22, 1875, the New York legislature passed the following act :

“SECTION 1. All taxes levied and confirmed in this State on and after January 1, 1879, shall be collected in gold, United States gold-certificates, or national-bank notes which are redeemable in gold on demand.

“SEC. 2. Every contract or obligation, made or implied, after January 1, 1879, and payable in dollars, but not in a specified kind of dollars, shall be payable in United States coin of the standard of weight and fineness established by the laws of the United States at the time the contract or obligation shall have been made or implied.”

†“A Short History of Paper Money and Banking in the United States,” &c., by William M. Gouge, Philadelphia, 1833, p. 85.

‡From the *Analectic Magazine* (Philadelphia) for December, 1815, p. 489.—This article, signed “W.,” is entitled “On banks and paper currency,” and is a sprightly review of an essay published in Philadelphia, entitled “The History of a Little Frenchman and his Bank-notes. Rags! Rags! Rags!”

would soon impart to the whole capital a specie value; that capital would then become a solid foundation for a paper currency—a standard to measure it and keep it steady—inferior only to specie itself. With such a support we know not whether such a currency might not be permanently adopted as an improvement in political economy.” “There would be no danger of an over-issue, for no man of ordinary prudence will retain in his possession paper money for which he has not good use, when he can immediately convert that money into well-secured, readily-salable stock, yielding an annual interest paid in specie.”

Such a plan, it was contended, would be likely to result in establishing a uniform currency. It would create an additional demand for the public funds, and increase their value. The banks would be obliged to invest their capital in national stock to answer the demands of their creditors, and it would of course be for their interest to keep up its price; by which means private and public credit would be indissolubly linked together, and a new moral bond acquired to strengthen the Union. “The various currencies, as they now exist, are not congenial, but rather adverse, to the union of the States. Were they separated, each bank might, nevertheless, preserve a certain credit, but on the proposed plan a separation would ruin them all; and this fact affords an additional argument for the issue of a currency which would habituate the people to regard the faith of their federal government as the standard of value; which would facilitate loans, should a war for the maintenance of our rights become unavoidable; which would identify every man’s fortune, as well as his freedom, with the general security, create a deep and universal interest in the conservation of good order, government, and law, and thus enlist every motive, selfish and generous, and every principle, sordid as well as liberal, into the service of this free, confederated republic.”

A sum usually somewhat exceeding the capital of the Bank of England is permanently loaned by that institution to the government, and these funds are held, in the language of Albert Gallatin, “as the best security to the holders of its notes and to depositors.” In discussing the propriety and practicability of incorporating a similar provision into the banking system of the United States, Mr. Gallatin found the only objection to lie in the fact that while in England the large amount of the public debt, as compared with the capital of the banks, enabled the latter to use such debt as a security for their circulating notes, in the United States the banking capital of the country was necessarily so much larger than the entire amount of all other public stocks, that such a measure was impracticable.

At the date of Mr. Gallatin’s essay (1831) the debt of the Government was in process of rapid reduction, and within the next four years was entirely extinguished, while the banking capital was largely above two hundred millions, and rapidly growing with the increasing commerce of the country. Under these circumstances he suggested a resort to mortgages on real estate, for want of public stocks, which plan, however, he found liable to the objection that the accommodations which the banks could, in that case, afford to individuals, might be too much curtailed; and he concludes that “if these objections can be removed, the plan proposed would give to the banking system of the United States a solidity, and inspire a confidence, which it cannot otherwise possess.”

The same high authority also refers to the proposed issue of Treasury notes at that time as follows:

The proposition has not been suggested to resort to a third, though the most simple, mode—that of issuing, without the aid or machinery of any bank whatever, a Government paper payable on demand in specie.

The general objections to a paper issued by government have already been stated at large. Yet it must be admitted that there may be times when every other consideration must yield to the superior necessity of saving or defending the country. If there ever was a time, or a cause, which justified a resort to that measure, it was the War of the Independence. It would be doing gross injustice to the authors of the Revolution and founders of that independence, to confound them with those governments which, from ambitious views, have, *without necessity, inflicted that calamity on their subjects.*

The old Congress, as the name purports, were only an assembly of plenipotentiaries, delegated by the several colonies or States. They could only recommend, and had not the power to lay, taxes. The country was comparatively poor; extraordinary exertions were necessary to resist the formidable powers of Great Britain. Those exertions were made, and absorbed all the local resources; the paper money carried the United States through the most arduous and perilous stages of the war, and, though operating as a most unequal tax, it cannot be denied that it saved the country. It is to be hoped that a similar state of things will not again occur; but at all events the issue of a government paper ought to be kept in reserve for extraordinary exigencies.

Many of the propositions for raising the necessary means for conducting the war of 1812, and for the resumption of specie payments at the close of the war, were identical with those proposed during the recent civil war, and with the present plans for the resumption of specie payments. The war of 1812 was prosecuted, as has been seen, by means of loans and bank credits, and by the issue of Treasury-notes. Just prior to the late civil war, in the year 1860, temporary loans were made by the government at twelve per cent. interest; and during the year 1861 a large amount of government obligations was issued, of which \$100,000,000 were time, seven and three-tenths per cent. Treasury-notes, and \$50,000,000 were demand-notes.

Discussion and passage of the national bank act.

In December, 1861, the Secretary of the Treasury proposed two methods for obtaining the necessary means for carrying on the war. His first proposition was to substitute demand-notes, payable in coin, in place of the notes of private corporations. The second was the gradual issue of national-bank notes, secured by the pledge of United States bonds, to replace the existing bank-notes authorized by the laws of the several States. The first plan had already been partially adopted by the issue of fifty millions of dollars in demand-notes; but the possible disasters which might result from a continuation of the expedient outweighed, in the opinion of the Secretary, any advantages which could be derived from it, and his second proposition was therefore urgently recommended by him.

The advantages claimed by the latter plan were, a currency of uniform security and value, protection from losses in discounts and exchanges, increased facilities to the government in obtaining loans, a diminution of the rate of interest, or a participation by the people in the profits of circulation, an avoidance of the perils of a great money monopoly, and a distribution of the bonds of the nation to the leading monetary associations of the country, thus identifying their interests with those of the government.

The report of the Secretary was prepared with the expectation, then prevalent, that the war would be of short duration. Soon, however, the magnitude of the struggle became evident, and the large drafts upon the Treasury, caused by the expenditure of more than a million of dollars daily, made it plain that the urgent necessities of the

government could not be supplied through the associated action of the existing banks, nor depend wholly upon the sale of its bonds.

A general suspension of specie payments took place on December 28, 1861, and on February 25 and July 11, 1862, Congress passed two acts authorizing the issue, in the aggregate, of three hundred millions of dollars of Treasury-notes—the later act, however, reserving fifty millions for the redemption of temporary loans, to be issued and used when necessary for that purpose. These notes were, by the terms of the law, made a legal tender, and fundable into a bond bearing interest at six per cent. in gold; and the demand-notes, amounting to sixty millions of dollars, which had been previously issued, were also, upon the request of the Secretary of the Treasury, and at the solicitation of banks in New York City, made a legal tender by the act of March 17, 1862.

The immediate necessities of the government compelled the partial adoption at that time of the first plan of the Secretary, and further consideration of the second was, for the time being, deferred. Large amounts of government notes were issued; but the notes of private corporations still continued in circulation, the amount of the latter increasing during the year ending November 1, 1862, from \$130,000,000 to \$167,000,000.

A national-bank bill was prepared in December, 1861, by Mr. Spaulding, of New York, in accordance with the second plan of the Secretary, and printed for the use of the Committee of Ways and Means; but, after some discussion in opposition to the bill, it was laid aside. In December, 1862, the Secretary, in his annual report, called the attention of Congress to his second recommendation of the year previous, and again urged his objections to the issue of United States notes. The principal objections to the latter circulation, as a permanent system, were thus stated by him: “(1) The facility of excessive expansion when expenditures exceed revenue; (2) The danger of lavish and corrupt expenditure, stimulated by facility of expansion; (3) The danger of fraud in management and supervision; (4) The impossibility of providing it in sufficient amounts for the wants of the people whenever expenditures are reduced to equality with revenue, or below it.”

In discussing the fourth objection, he says:

Whenever the country shall be restored to a healthy, normal condition, and receipts exceed expenditures, the supply of United States notes will be arrested and must progressively diminish. Whatever demand may be made for their redemption in coin must hasten this diminution, and there can be no re-issue; for re-issue, under the conditions, necessarily implies disbursement, and the revenue, upon the supposition, supplies more than is needed for that purpose. There is then no mode in which a currency in United States notes can be permanently maintained except by loans of them, when not required for disbursement, on deposits of coin or pledge of securities, or in some other way. This would convert the Treasury into a government bank with all its hazards and mischiefs. If these reasonings be sound, little room can remain for doubt that the evils certain to arise from such a scheme of currency, if adopted as a permanent system, greatly overbalance the temporary though not inconsiderable advantages offered by it.

Among the advantages which would arise from the second plan the following were urged:—That the United States bonds would be required for banking purposes; a steady market would be established and their negotiation greatly facilitated; a uniformity of price for the bonds would be maintained at a rate above funds of equal credit but not available to banking associations. “It is not easy to appreciate the full benefits of such conditions to a government obliged to borrow;” it will “reconcile as far as practicable the interests of existing institutions with those of

the whole people," and will supply "a firm anchorage to the Union of the States."

On February 2, 1863, the banking bill previously introduced in the House was reported from the Finance Committee of the Senate with amendments, and ten days later passed that body by a vote of 23 to 21. It passed the House of Representatives on the 20th of the same month by a vote of 78 to 64, and was approved by the President February 25, 1863.

Senator Sherman, who reported the bill from the Finance Committee, in a speech delivered at that time, said: "We are about to choose between a permanent system, designed to establish a uniform national currency based upon the public credit, limited in amount, and guarded by all the restraints which the experience of men has proved necessary, and a system of paper-money without limit as to amount except for the growing necessities of war. In the consideration of such a question we surely should sacrifice all local interests, all pride of opinion; and while acting promptly under the pressure of events, we should bring to our aid all the wisdom of united counsels, and all the light which the experience of former generations of men can give us. * * Another practical objection to these United States notes is, that there is no mode of redemption. They are safe; they are of uniform value; but there is no mode pointed out by which they are to be redeemed. No one is bound to redeem them. They are receivable, but not convertible. They are debts of the United States, but they cannot be presented anywhere for redemption. No man can present them, except for the purpose of funding them into the bonds of the United States. They are not convertible; they lack that essential element of any currency. * *"

"Another objection is, that they can only be used during the war. The very moment that peace comes, all this circulation that now fills the channels of commercial operations will be at once banished; they will be converted into bonds; and then the contraction of prices will be as rapid as the inflation has been. The issue of government notes can only be a temporary measure, and is only intended as a temporary measure to provide for a national exigency. * * But it is asked, why look at all to the interests of the banks; why not directly issue the notes of the government, and thus save to the people the interest in the debt represented by the notes in circulation? The only answer to this question is that history teaches us that the public faith of a nation alone is not sufficient to maintain a paper-currency. There must be a combination between the interests of private individuals and the government."

Mr. Spaulding, the author of the legal-tender act, in reporting the same to the House, said: "The bill before us is a war-measure, a measure of necessity and not of choice, presented by the Committee of Ways and Means to meet the most pressing demands upon the Treasury to sustain the Army and Navy." This was the view taken throughout the whole discussion of the legal-tender act. On the day of the passage of the national-bank bill, he said he "should vote for it, not that it would afford any considerable relief to the Treasury in the next two or three years, but because he regarded it as the commencement of a permanent system for providing a national currency that would, if wisely administered, be of great benefit to the people and a reliable support to the government in the future." And more recently, in a letter addressed to this Office, he says that "all the advocates of the legal-tender act, while it was pending in Congress, based their arguments upon the necessity of its passage as a temporary relief to the Treasury during the war, and not as a permanent policy of the government; on the contra-

ry, the national banking law was advocated as a permanent system of national currency and banking for the whole country.

The act of March 3, 1863, authorized an additional issue of \$150,000,000 of United States Treasury-notes, and the right to exchange legal-tender notes for six per cent. bonds was limited to July 1, 1863. The act of June 30, 1864, provided that the total amount of United States notes issued, or to be issued, should not exceed \$400,000,000, and such additional sum, not exceeding \$50,000,000, as might be lawfully required for the redemption of temporary loans.

The Secretary of the Treasury in his report for December, 1865, expressed the opinion that the legal-tender acts were war-measures, and ought not to remain in force one day longer than should be necessary to enable the people to prepare for a return to the gold standard. He also urged as a serious objection to the issue of United States notes as a permanent currency, that "the paper-circulation of the country should be flexible, increasing and decreasing according to the requirements of legitimate business; while, if furnished by the government, it would be quite likely to be governed by the necessities of the Treasury or the interests of parties, rather than the demands of commerce and trade; besides, a permanent government currency would be greatly in the way of public economy, and would give to the party in possession of the government a power which it might be under strong temptations to use for other purposes than the public good—keeping the question of the currency constantly before the people as a political question, than which few things would be more injurious to business."

The House of Representatives during the same month passed a resolution, by a vote of 144 yeas to 6 nays, "cordially concurring in the views of the Secretary of the Treasury in relation to the necessity of the contraction of the currency, with a view to as early a resumption of specie payments as the business interests of the country will permit." In order to carry into effect this resolution Congress, by an act approved March 12, 1866, authorized the funding of the legal-tender notes, and under the operation of that act more than \$72,000,000 were retired. In January, 1868, any further reduction of the volume of legal-tender notes was prohibited, the amount then remaining outstanding being \$356,000,000.

On March 18, 1869, an act was passed, in which the United States "solemnly pledges its faith to make provision at the earliest practicable period for the redemption of United States notes in coin." Section six of the act of June 20, 1874, provides that "the amount of United States notes outstanding and to be used as a part of the circulating medium shall not exceed the sum of \$382,000,000, which said sum shall appear in each monthly statement of the public debt, and no part thereof shall be held or used as a reserve;" and the act of January 14, 1875, authorizes the increase of the circulation of national banks, without respect to the limit theretofore existing, and provides that whenever, and so often, as circulating-notes shall be issued to banking associations, it shall be the duty of the Secretary of the Treasury to redeem the legal-tender United States notes to the amount of eighty per centum of the sum of national-bank notes so issued, and to continue such redemption as such circulating-notes shall be issued until there shall be outstanding the sum of \$300,000,000 of such legal-tender United States notes, and no more; and that, on and after January 1, 1879, he shall redeem in coin the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the

assistant-treasurer of the United States in the city of New York, in sums of not less than fifty dollars.

A banking system similar to that now existing was suggested, as has been seen, in 1815, and, later, in 1831; and it is said that a similar policy was proposed by Alexander Hamilton, before his appointment to the Secretaryship of the Treasury, when, on being asked by Washington, "What is to be done with our terrible debt?" he answered, "Bank on it; it is our only available capital, and the best in the world."

During the war of 1812 a large amount and a variety of kinds of Treasury notes were issued. The policy of the State banks, aided by the State-sovereignty sentiment, opposed any system of separate or independent fiscal agency of the government. The desire then was to conciliate the banks by harmonizing the interests of the different monetary institutions with those of the national administration. At a later period the system which would have given to the banks of the United States "a solidity and inspire a confidence in them which they cannot otherwise possess," could not be carried into effect, because the bank capital of the country far exceeded the amount of the national debt. Fifty years later (1863) a clear harmony of interests was effected between the banks and the government by the establishment of the present national banking system, and at the same time the public was supplied with a stable circulating medium; the change producing none of the inconveniences or disturbances which usually accompany radical modifications in the monetary system of a country.

The government currency won its honors and secured the confidence of the people at a time when no other form of currency then existing could command general circulation. It borrowed the war debt from the people, and at the same time supplied them with the indispensable medium of exchange in all business transactions. Its necessity in the time of our war overrode all the prejudices against the use of a paper-currency, whether those prejudices arose from principles of constitutional construction or from doctrines of political economy. It was felt to be equally as good as the government. It rested upon its solvency; and the friends of the Union accepted it as the representative of the nation's faith and credit. The government was then contracting debt day by day, and the people cheerfully received its promises to pay in exchange for their commodities and services. It purchased largely, and its creditors were content to wait until it should regain the ability to redeem its promises.

The war was well over before the national banking system came fully into operation,* at which time the Treasury and its depositories in the principal cities found themselves unequal to the task of disposing of its bonds, funding its miscellaneous issues, and receiving and disbursing its internal revenue. Just in season for this service the national banking system became well matured and established in every center of business throughout the country; and these institutions at once invested their capital in government bonds, and assisted in disposing of its securities. Secretary Chase says that the organization of the system at once inspired faith in the securities of the government, and more than any other one cause enabled him to provide for the prompt payment of the soldiers and the public creditors; and adds, that he "risks nothing in saying that, within the present year, the benefits of

* The Treasury-notes issued by the government, including the 7-30 and compound-interest notes, were, in 1865, much greater in amount than at any other time. The amount of national-bank notes in circulation on January 1, 1864, was \$280,000; on July 1, 1864, it was only \$31,234,420; and on July 1, 1865, about three months after the close of the war, it was but \$146,336,030.

the system will have so proved themselves to the sense and patriotism of the people that it will be beyond the reach of successful assault."

The second plan of Secretary Chase was carried into effect by the passage of the national banking act, and its success has more than fulfilled every expectation. The interest-bearing, convertible, and interchangeable Treasury-notes, issued in the early days of the government, were withdrawn from circulation two years after the close of the war of 1812; and it is evident, from the reports of finance ministers, from the debates in Congress at the time of the passage of the legal-tender act, from the uniform legislation since that time, including the measures adopted by the last Congress, and, finally, by the decision of the Supreme Court of the United States,* that it was intended that the national banking system should be permanent; the institutions organized under it being by the express terms of the law authorized to continue for a period of twenty years; and that the issue of Treasury notes should not be increased in amount, but were to be withdrawn from circulation as rapidly as possible.

The United States notes have performed every service expected of them; and the national-bank issues have the same security, while their parent institutions supply to the public all the conveniences and utilities that any conceivable banking system can possess, and their issues will be redeemed in gold just so soon as the Treasury resumes payment of its debts in specie. Finally, reason and experience alike teach us that we must either continue to adhere to the national banking-system, or yield control of the issue and management of bank-currency to the varying and conflicting legislation of forty or fifty different States and Territories, accompanied, as it surely will be, by all those evils and disasters which are the natural attendants upon the organization and perpetuation of State banking institutions.

Monopoly.

One of the principal objections urged against the national banking system is that it is a monopoly; moreover, that it is a monopoly authorized and continued at the expense of the government. The reverse of this is true; for the national system, so far from being a monopoly, has, in fact, uprooted the real banking monopoly, which has existed in this country from the foundation of the government down to a late day. Should the national system be unfortunately overthrown, that monopoly would be again and at once revived, by the repeal of the provision imposing a tax of ten per cent. upon the issues of State banks, which provision is acknowledged to be one of the compensations of the war.

Prior to the passage of the first national-bank act, State banks were organized in most of the States of the Union in the interest of individuals, under authority of special charters obtained from their several legislatures. The national banking system was intended to be a free system, and from the beginning the organization of banks was open to all; but the amount of circulation originally authorized having subsequently become exhausted, the establishment of banks with circulation was, of necessity, for a time suspended. The act of January 14, 1875, however, removed all restrictions in this respect; and since that date every application which has conformed to the requirements of the law has been granted.

At the time of the organization of the national banking system, it had few friends among the shareholders of the then existing State

* See 12 Wallace, pp. 540 and 557.

banks. These were, as a rule, in the possession of a monopoly granted them by the State legislatures; and the bitter opposition to the national system on the part of the officers and shareholders of State banks may be directly traced to that fact.

Mr. McCulloch, the late Secretary of the Treasury, to whom this Office is indebted for its excellent organization, has stated in a recent letter that he was originally strenuously opposed to the system, because he was then at the head of a large and profitable banking institution, which he "foresaw must go into liquidation or surrender its privilege of issuing two dollars for one dollar of banking capital, if the new banking system went into operation." He was subsequently induced to accept the position of Comptroller of the Currency, and in the letter above mentioned says: "The system grew into favor with me day by day, and I have now no hesitation in saying that, for the United States, it is not only vastly superior to the system which it superseded, but that it is the best system which has been, or is likely to be, devised."

Our national banking system is the only national system not a monopoly in operation in any country. Eleven, only, of the joint-stock banks in Scotland, and but one hundred and sixty-seven of the joint-stock and private banks in England, in addition to the Bank of England, have the privilege of issuing circulation; and these banks are not even required by law to publish balance-sheets for the information of the public. The Bank of France is the fiscal agent of that government, and it alone issues the paper-circulation of that country.

The State banks and savings-banks of many of the leading States of the Union are to-day chartered institutions, and by the terms of their charters are often so entirely without restrictions, that they are not required to publish statements prepared by themselves informing their creditors and the public of their condition.

A monopoly is a privilege; something so valuable that it commands a premium, and which its owner does not willingly surrender without a struggle. But the national banks have, since the passage of the act of June 20, 1874, voluntarily surrendered more than \$33,000,000 of their circulation; and forty-three banks, with a total capital of \$5,040,000, have since that date gone into liquidation, chiefly for the reason that the privilege of circulation is not a profitable one, and because the restrictions of the system are onerous in comparison with those imposed by State legislatures. If the national-bank act contained no restrictions upon the banks, or imposed no taxes upon their circulation, and if currency were issued to them equal in amount to the value of the bonds deposited, then the interest received by them upon the bonds would, it is granted, be in the nature of a gratuity. This condition of things was true in some of the States previous to the organization of the national banking system; but it has not at any time been true of the national banks.

Profit on circulation.

meous idea prevails as to the amount of profit derived by banks from their circulation; but to show that the profit is not nearly so great as is supposed by many persons, it is necessary to take into consideration the amount of capital the banks are obliged to invest in the United States bonds required to secure their circulation, with the legal restrictions that govern their business, and compare the combined income received by them on their circulation with that which would be received on the same amount of bond and mortgage security, but free from the restrictions on national banks. On November 1, 1875, there was on the books of the Treasurer, as security for the circulation of the national

banks, \$367,549,412 in the various classes of bonds of the United States, as will be seen by reference to a subsequent page of this report. If from this sum be deducted the amount held as security for the notes of the national gold-banks, and also the amount deposited in excess of that required by law to secure the circulation issued upon them, there will remain \$361,498,112 of bonds, worth, in currency, on the day named, \$425,840,533.

The table below exhibits the various classes and amounts of these bonds, their currency-value at the date mentioned, the amount of circulation issued thereon, and the amount of interest derived from them, both in gold and in currency value, gold being quoted on that day at 116:

Class of bonds.	Par value.	Currency-value.	Circulation issued.	Gold interest.	Currency value of interest.
Sixes of 1881	\$82,781,050	\$100,578,976	\$74,502,945	\$4,966,863	\$5,761,561
Five-twenties of 1865.....	7,056,600	8,256,169	6,350,899	423,396	491,139
Five-twenties of 1865, (new).....	6,536,650	7,811,297	5,882,985	392,199	454,951
Five-twenties of 1867.....	10,282,100	12,467,046	9,253,890	616,926	715,634
Five-twenties of 1868.....	2,981,000	3,629,367	2,682,900	178,260	207,478
Ten-forties of 1864.....	97,974,150	113,772,482	88,176,735	4,898,708	5,682,501
Fives of 1881	141,072,050	163,467,238	126,964,845	7,053,602	8,182,178
Pacific Railroad bonds.....	12,814,512	15,857,958	11,533,061	.....	768,870
Totals.....	361,498,112	425,840,533	325,348,260	18,530,554	22,264,312

If there be deducted from the amount of capital required to purchase these bonds (\$425,840,533), the amount of premium which they bore on November 1, 1875, (\$64,342,421,) as well as the ten per cent. margin for which no circulation is issued (\$36,149,811), the available means of the banks will be reduced from \$425,840,533 to \$325,348,260.

The bonds representing this amount of capital consisted, as appears by the table, of \$239,046,200 of five per cent., and \$109,637,400 of six per cent. gold-bearing bonds, together with \$12,814,512 of Pacific Railroad bonds issued by the government, and bearing interest at the rate of six per cent. per annum in currency. The annual interest on these bonds amounts to \$18,530,554 in gold and \$768,870 in currency, the total currency-value of the interest at the date named, with gold at 116, being \$22,264,312. As the banks are required to pay into the Treasury of the United States one per cent. of their circulation (or \$3,253,482) as a tax thereon, they have left \$19,010,830 in currency as the net amount of interest received by them on their bonds.

On receiving their circulation, they are required by the act of June 30, 1874, to place an amount equal to five per cent. thereof (or \$16,267,413) with the Treasurer of the United States as a redemption-fund, leaving, of the \$325,348,260 that their bonds secure, \$309,080,847, only, available for use; which amount, if loaned at eight per cent. per annum, (estimated as the average rate throughout the country,) will produce an income of \$24,726,467; and this, added to the net interest received on the bonds (\$19,010,830) gives \$43,737,297 as the whole income derived by the national banks from their circulation and from the bonds deposited to secure it. The capital used to purchase the bonds (\$425,840,533), if loaned at eight per cent. annual interest, would produce an annual income of \$34,067,042, and the difference, which is \$9,670,055, or two and one-quarter per cent. on the capital, represents the profit that the banks receive over and above what could be obtained from the loan of the same amount of capital at the rate of interest named. This is concisely shown as follows:

Interest on \$309,080,847 of circulation, loaned at 8 per cent. . .	\$24, 726, 467
Interest on U. S. bonds (\$768,870 currency, \$18,530,554 gold)	19, 299, 424
Premium, at 16 per cent., on \$18,530,554 gold interest . . .	2, 964, 888

Total	46, 990, 779
Less tax on circulation	3, 253, 482

Total profit on capital employed	43, 737, 297
The total capital, loaned directly at 8 per cent., would earn . .	34, 067, 242

Difference, which represents profit on circulation . . 9, 670, 055

Two and one-fourth per cent. of the capital employed (\$425,840,533) is \$9,581,412, which, as shown above, is about the value of circulation to the national banks of the country. In localities where the rate of interest is seven per cent., the value of circulation is somewhat less than two and three-fourths per cent.; and where the rate is ten per cent. the profit is less than one and three-fourths per cent.

The large margin—exceeding \$100,000,000—between the value of the bonds owned by the banks and the circulation issued thereon, would, in case of disaster, be available as a reserve for the payment of the depositors or other creditors; and this is an additional argument in favor of issuing circulation under the restrictions of the law, as now provided.

If specie payments should be reached within a few years, the premium paid by the national banks upon their bonds would be nearly if not entirely lost, while investments by private bankers and State banks of an equal amount of capital in loans on bond and mortgage would not suffer from any such depreciation. This loss has not been taken into consideration in the foregoing estimate. Another important consideration is that the average ratio of State taxation upon national banks during the year 1874 was somewhat more than two per cent. upon capital. If the national banks should go into liquidation, and the owners of the bonds should continue to hold the same, the amount of State taxation saved to them would nearly equal the benefit which they now realize from circulation.

Dividends.

It is urged, as a further objection to the national banking system, that the dividends paid to stockholders are greater than the earnings of other corporations. It is true that some national banks which have accumulated a large surplus, or are organized in localities where the proportion of deposits to capital is large or the rate of interest high, as in the Western and Southern States, do declare large dividends; but it is well known that, as a rule, the rates of interest charged on commercial paper by the national banks in their respective localities are less than those charged by State banks, private bankers, and individuals. But the dividends and earnings of the national banks do not, as a rule, exceed by more than two per cent. the current rates of interest authorized by law in the respective States; and this additional amount of profit is surely not too great a compensation for the risks and expenses incident to the business of banking, and to which capital loaned directly on mortgage security is not subject.

On a subsequent page of this report will be found tables showing for a series of years the amount and ratios of dividends to capital, to capital and surplus, and of earnings to capital and surplus, of the national banks in every State and principal city in the Union. But in order to further aid in correcting the prevalent error that exorbitant or extravagant

profits are annually divided by them upon the amount of means invested, a tabular statement is subjoined showing corresponding ratios, for the last six and a half years, in the several geographical sections of the country, and the average ratio for the whole period.

Geographical divisions.	Ratio of dividends to capital, for six months ending—													Average.	
	1869.		1870.		1871.		1872.		1873.		1874.		1875.		
	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.		
	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	<i>P'r ct.</i>	
New England States	5.2	5.1	5.0	5.1	4.9	5.0	4.9	5.1	5.1	4.9	4.9	4.9	4.8	5.0	
Middle States	5.3	5.1	4.9	5.0	4.9	5.1	4.9	5.1	5.0	4.8	5.0	5.0	4.8	5.0	
Southern States	5.8	6.3	5.6	6.1	5.2	5.0	5.3	5.2	4.6	4.3	4.8	4.3	4.4	5.0	
Western States and Ter- ritories	6.1	5.4	5.0	5.7	5.2	5.3	5.9	5.5	5.5	5.0	5.6	5.4	5.3	5.4	
United States	5.4	5.2	5.0	5.2	5.0	5.1	5.1	5.2	5.1	4.8	5.1	5.0	4.9	5.1	
	Ratio of dividends to capital and surplus.														
New England States	4.4	4.3	4.2	4.2	4.1	4.1	4.0	4.1	4.1	3.8	3.9	3.8	3.8	4.1	
Middle States	4.3	4.1	4.0	4.0	3.9	4.0	3.9	4.0	3.9	3.7	3.6	3.9	3.7	3.9	
Southern States	5.3	5.6	5.0	5.5	4.8	4.7	4.9	4.7	4.2	3.9	4.3	3.8	3.9	4.5	
Western States and Ter- ritories	5.1	4.4	4.0	4.7	4.3	4.4	4.9	4.5	4.5	4.1	4.5	4.4	4.2	4.4	
United States	4.5	4.3	4.1	4.2	4.1	4.2	4.2	4.2	4.1	3.8	4.0	4.0	3.9	4.1	

Proposed 3.65 treasury notes.

It has been proposed to withdraw the national-bank notes from circulation, and to authorize an additional issue of \$400,000,000 of greenbacks, the latter to be interchangeable, in sums of fifty dollars for Treasury-notes bearing interest at the rate of 3.65 per cent. per annum, or one cent per day on each one hundred dollars, and to repeal all acts tending to a resumption of payments in specie. The greenbacks received by the Treasury in exchange for 3.65 notes are to be used for the purchase of six per cent. 5-20 bonds, for the purpose of saving interest to the government. The act of February 24, 1815, as has been seen, authorized the issue of Treasury-notes of the denomination of one hundred dollars, bearing interest "to be computed at the rate of one cent and one-half a cent per day;" and it also authorized the issue of small Treasury-notes, which were exchangeable, in sums of one hundred dollars, for certificates of funded stock, bearing interest at seven per cent. But Secretary Dallas, as before stated, says "it was soon ascertained that the small Treasury-notes fundable at an interest of seven per cent., though of a convenient denomination for common use, would be converted into stock almost as soon as issued."

The experience of 1815 will be repeated with the issue of additional greenbacks, interchangeable for 3.65 notes. The law authorizing the issue of four and one-half and also of four per cent. bonds is still in force. These interest-bearing notes are not, therefore, at present of a standard sufficiently high for funding purposes, and are, in this respect, unlike the notes which were issued in 1815; but the principle of interchangeability will cause the non-interest-bearing notes to be exchanged for them "almost as soon as issued." The non-interest-bearing certificates of deposit, now held by the banks, and amounting to \$50,880,000, will at once be converted

into greenbacks, and these, together with \$150,000,000 of cash reserve also held by the different banks and bankers of the country, will be speedily exchanged for 3.65 notes. These latter notes will be used by every clearing-house in the country for the payment of balances, and a large proportion of the circulation will then consist of the new interconvertible interest-bearing notes; so that the whole authorized issue of these notes will soon be in demand.

If the amount of interest-bearing notes be limited to \$100,000,000, and a reserve of twenty-five per cent. in legal-tender notes be held in the Treasury, the amount of the latter which may be invested in United States six per cent. bonds will be \$300,000,000. This sum will purchase \$250,000,000 of six per cent. bonds, assuming that the average premium is no greater than at present—twenty per cent. The amount of interest saved upon the \$250,000,000 of 5-20 bonds retired will be \$15,000,000, while the interest paid by the government on the \$100,000,000 of 3.65 notes outstanding will be \$14,600,000, the net saving to the government being \$400,000. But through this process the present tax on bank circulation, amounting to \$3,250,000, will be lost; so that, instead of saving \$400,000, the government will by this experiment be actually the loser of \$2,850,000. If, however, the issue of 3.65 notes shall be increased to an amount equal to that of the legal-tender and national-bank notes combined, the loss in interest to the government would be somewhat less than before stated, but equal to at least \$2,500,000. It, therefore, seems evident that the substitution of the proposed expedient in place of a system which has been in successful operation for the last thirteen years will result in a loss to the government instead of a gain.

The national banks, as has been seen, are disposed to retire their circulation, and it is probable that during the next year a very large proportion of it will be voluntarily surrendered. But, if the proposed consideration should be adopted, many of the banks would go on, and their loans, to a very great extent, be called in for the purpose of distributing their present capital and surplus among their stockholders, who would, without doubt, generally organize under State charters as private bankers. By this course a large proportion of the taxes, now amounting to an average of about two per cent. on the capital, would be saved to the banks, as a result of the conversion of capital or deposits into interest-bearing notes, which, like other property of the government, would be subject to taxation neither by the State or Federal authorities.

Restrictions.

Mr. Sumner, in his report as Secretary of the Treasury in 1836,

proposed that the banks should unite in adding a few judicious limitations on the amount of their loans, compared with capital and deposits, and on the safe kind of securities for them, with the requirement of frequent publicity of their condition, and of rigid accountability to periodical examinations by legislative authority. He is not distant when our currency would become stable; indeed, he considers whether, under such circumstances, the whole monopoly of banking might not with public advantage be entirely abolished, and the banks, under the above restrictions, securities, limitations, and requirements, (and the personal liability of the stockholders is superadded,) might be left open to all.

The seven years succeeding the report referred to, and the passage of the national-bank act, were full of disaster.

arising from the failures of banks and bankers, and of consequent losses to their creditors and bill-holders. During that period the bank legislation was directed chiefly toward reforming the currency and securing the bill-holder from loss, and but little attention was given to legislation concerning the necessary "restrictions, securities, limitations, and requirements" which should surround any general system of banking authorized by law. Indeed, under the different State systems, it was and is impossible for "all the States to unite" in judicious restrictions upon banking, as suggested by Mr. Woodbury.

Good bankers really require few or no restrictions; and the system of banking in Scotland is frequently adduced as one which has been successful without restrictions. The eleven joint-stock banks of Scotland, with their numerous branches, have long enjoyed a monopoly of banking in that country. They are managed by men who have established a high character for integrity, skill, and judgment in the conduct of business, and are located in communities which are accustomed to the strict usages and precedents peculiar to a correct system of banking; and these methods of business are more potential than statutory provisions. The Scotch banks do not fear competition, for they enjoy a monopoly of circulation, worth four per cent. per annum; and they know that no loose or bad system of banking would be countenanced or even tolerated by their dealers. The Scotch system is "a law unto itself," and needs few legal restrictions. But in this country, where any association of persons, with or without experience, may organize a bank, it is of great importance that they should be under such judicious limitations as are known to characterize good banking.

The national banks have earned a good character, because, as a rule, they have conformed to such needful restrictions as have been fixed by legislation, and as are required for the safety of their creditors or dealers. For this reason many existing associations have preferred to re-organize under the national-bank act, because by so doing they could attain a character and credit which, as private bankers or under State systems, not so securely guarded, they could not so readily acquire. That these restrictions have been generally observed by the national banks may be seen by reference to tables of reserve, and to the summaries of reports of various kinds frequently published by this Office. This may also be inferred from the few failures and the comparatively small losses to creditors which have occurred during the thirteen years' continuance of the system.

Failures of national banks.

The losses to creditors from the failures of banks prior to 1863 cannot be even approximately estimated, the only accessible data having reference solely to losses upon circulation. Mr. MacCulloch says that "the destruction of country banks in England has upon three different occasions, in 1792, in 1814-'15-'16, and in 1825-'26, produced an extent of bankruptcy and misery that has never perhaps been equaled except by the Mississippi scheme in France. In 1826, forty-three commissions of bankruptcy were issued against country bankers, and from 1809 to 1830 no less than 311."

Elliot's Funding System* gives a list of fifty-five banks in the United States, with an aggregate capital of \$67,036,265, which failed in 1841. The total bank capital in that year, as stated by Elliott, was \$317,642,692, and the failures therefore represented more than one-fifth

of the entire bank capital of the country. It is further mentioned that, in nearly every instance the capital invested in such failures was wholly lost. Of these fifty-five banks, twenty-five had been organized under the free-banking system of New York, which was adopted in 1838, and represented a capital of \$3,327,965; and eleven were organized under the safety-fund system, with a capital of \$3,000,000. The failures in Pennsylvania represented \$45,711,000 of capital, including the United States Bank of Pennsylvania, with a capital of \$35,000,000. The failures in Ohio represented \$2,377,169, in Illinois \$3,446,125, and in the city of New Orleans \$4,708,652 of capital. Corresponding facts respecting the State banks of this country in subsequent years, and especially in connection with the panic of 1857, will be remembered.

Since the organization of the national banking system in 1863, and down to October 1, 1875, thirty-eight national banks have failed, with a total capital of \$9,011,100, and with circulation amounting to \$5,874,893.

The experience of this country, previous to the organization of the national banking system, has shown that in twenty years an amount equal to its whole banking circulation was lost in the hands of the people—the loss by bills of broken banks alone being computed to have been at the rate of five per cent. per annum. There has been no loss whatever upon the circulation of the national banks, and no loss to the bill-holder can arise so long as the present laws shall remain in force.

The total amount of claims proved against all of the insolvent national banks is \$14,672,106. Dividends amounting to \$8,292,877 have been paid upon these claims; and it is estimated that the total loss to their creditors since the organization of the system in 1863 will not exceed \$3,985,000. This total loss is less than that realized, in more than one instance, from the failure of a single banking-house during the period first mentioned. There has already been paid upon the total amount of proved claims an average of fifty-six and one-half per cent., and it is estimated that the proportion paid and to be paid upon such claims will be about seventy-three per cent.

Six banks in New York City and one in Brooklyn have failed, with an aggregate capital of \$3,000,000; and three of those in New York, with a capital of \$1,200,000, have paid their depositors in full, the amount so paid being \$1,332,031. The bank in Brooklyn, which failed with \$1,191,380 due to depositors, has paid to that class of its creditors 96 per cent. in dividends, amounting to \$1,143,725. The whole amount of claims of the depositors of the seven banks mentioned is \$4,482,568, upon which \$3,878,755 have been paid, being an average dividend of eighty-six and one-half per cent. The total amount of losses of depositors of national banks in New York and Brooklyn is estimated at \$246,130, or five and two-fifths per cent. upon the amount of claims proved.

There have been no losses by failures of national banks in any of the other principal cities, except in Chicago, New Orleans, and Washington. One bank only has failed in the New England States, and the total loss to creditors of that institution is but \$1,379. The loss to all creditors of national banks in the Middle States is estimated at \$701,401, and in the Western States at \$841,729. The largest proportion of loss has been in the Southern States, where business has continued unsettled throughout the entire period since the organization of the system; the losses in those States being estimated at \$2,439,994 upon \$6,638,074 of liabilities.

The whole number of banks which have failed, with their location and

capital, claims proved and dividends paid, together with the estimated loss, is as follows :

States.	No. of banks.	Capital.	Claims proved.	Dividends.	Estimated loss.
Connecticut.....	1	\$60,000	\$68,986	\$67,606	\$1,379
New York.....	12	3,501,100	5,049,430	4,251,207	432,684
Pennsylvania.....	3	550,000	1,055,264	669,660	268,717
Illinois.....	3	800,000	1,001,816	128,922	593,310
Ohio.....	1	100,000	144,775	50,671	43,432
Indiana.....	2	100,000	206,998	46,611	84,825
Iowa.....	1	100,000	205,256	140,258	64,998
Kansas.....	1	100,000	55,329	24,898	.....
Utah.....	1	150,000	76,366	11,455	38,183
Nevada.....	1	250,000	169,812	135,850	16,981
District of Columbia.....	2	700,000	2,254,458	1,022,487	687,707
Virginia.....	3	700,000	1,342,252	501,618	754,852
Tennessee.....	1	100,000	376,932	65,335	311,597
Alabama.....	1	100,000	288,932	101,126	158,913
Mississippi.....	1	50,000	33,110	11,588	18,210
Arkansas.....	1	50,000	15,142	15,142	.....
Louisiana.....	3	1,600,000	2,327,248	1,048,443	508,715
Totals.....	38	9,011,100	14,672,106	8,292,877	3,984,503

In each of ten States in the above table there was a failure of one bank only, the aggregate capital of these ten banks being one million dollars. In twenty-two States and Territories, including all the New England States except Connecticut, with New Jersey, Delaware, Maryland, Kentucky, Missouri, Michigan, Wisconsin and Minnesota, there have been no failures.

The number of mercantile failures in the United States since 1869* is estimated at 26,880, with liabilities amounting to \$809,460,000. Of this number there were 2,974, with liabilities to the extent of \$218,908,350, in New York City alone. The number of failures of national banks which have occurred in the United States during the same period is twenty-two, with liabilities amounting to \$8,952,878. Upon this sum, dividends amounting to \$5,492,029 have already been paid, and it is thought that a large proportion of the remaining indebtedness will yet be liquidated; the total loss to depositors and other creditors being estimated at \$1,810,040, or an average of about twenty and one-fifth per cent. of their claims. In New York City, the number of failures of national banks during the same time was five; liabilities, \$3,120,436; estimated amount of loss, \$178,839.

The total remaining indebtedness of all the insolvent national banks does not equal the loss which has occurred during the present year from the failure of the single house of the Messrs. Collie, in England; nor does the unpaid indebtedness which has accrued since 1869 exceed the

* Dann, Barlow & Co. give the mercantile failures for the years 1870 to 1875 for the United States and for New York City as follows:

Year.	United States.		New York City.	
	Number	Liabilities.	Number.	Liabilities.
1870.....	3,551	\$88,242,000	430	\$20,573,000
1871.....	2,915	85,252,000	324	20,740,000
1872.....	4,067	121,056,000	385	20,684,000
1873.....	5,183	228,499,000	644	92,635,000
1874.....	5,830	155,239,000	645	32,580,000
1875, (9 months, only).....	5,334	131,172,000	546	31,696,350
Totals.....	26,880	809,460,000	2,974	218,908,350

losses resulting during the past year from the operations of Dr. Strousburg alone, a Berlin speculator of notoriety, in Russia, Germany and Austria.

Surplus.

The few failures of national banks, and the comparatively small proportion of loss which has resulted to their creditors from this cause, may, in great measure, be attributed to the beneficial restrictions of the act, under which a large amount of surplus has accumulated since the organization of the system, and which surplus is a perpetual and increasing fund to which losses and bad debts may be charged. The following table exhibits the amount and increase of the surplus fund, semi-annually, from 1863 to the present time :

Date.	Number of banks.	Amount of surplus.	Semi-annual increase.
July, 1864.....	467	\$1, 129, 910	.....
Jan., 1865.....	638	8, 663, 311	\$7, 533, 401
July, 1865.....	1204	31, 303, 566	22, 640, 255
Jan., 1866.....	1582	43, 000, 371	11, 696, 805
July, 1866.....	1634	50, 151, 992	7, 151, 621
Jan., 1867.....	1648	59, 992, 875	9, 840, 883
July, 1867.....	1636	63, 232, 811	3, 239, 936
Jan., 1868.....	1642	70, 526, 126	7, 353, 315
July, 1868.....	1640	75, 840, 119	5, 253, 993
Jan., 1869.....	1628	81, 169, 937	5, 329, 818
June, 1869.....	1619	82, 218, 576	1, 048, 639
Jan., 1870.....	1615	90, 174, 281	7, 955, 705
June, 1870.....	1612	91, 689, 834	1, 515, 553
Dec., 1870.....	1648	94, 705, 740	3, 015, 906
June, 1871.....	1723	98, 322, 204	3, 616, 464
Dec., 1871.....	1790	101, 573, 154	3, 250, 950
June, 1872.....	1853	105, 181, 943	3, 608, 789
Dec., 1872.....	1940	111, 410, 249	6, 228, 306
June, 1873.....	1968	116, 847, 455	5, 437, 206
Dec., 1873.....	1976	120, 961, 268	4, 113, 813
June, 1874.....	1983	126, 239, 308	5, 278, 040
Dec., 1874.....	2027	130, 485, 641	4, 246, 333
June, 1875.....	2076	133, 169, 095	2, 683, 454

The great increase in this fund during the years 1865 and 1866 was largely owing to the conversion, in those years, of State institutions into national banks; but prior to the organization of this system there was not, that I am aware, any provision of law requiring banks to carry any portion of their net earnings to a surplus fund.

The act provides not only that a national bank shall, before the declaration of a dividend, carry one-tenth part of its net profits of the preceding half year to its surplus fund, until the same shall amount to twenty per centum of its capital, but that losses and bad debts shall be deducted from its net profits before any dividend shall be declared. It further provides that all debts due to an association on which interest is due and unpaid for a period of six months, unless the same are well secured and in process of collection, shall be considered bad debts within the meaning of the law. And this provision is construed to include stocks and bonds upon which interest is past due, as well as promissory notes.

The London and Westminster Bank, in view of the exceptional losses and frauds during the past year, has transferred the sum of five hundred thousand pounds sterling from the "rest" (surplus) to a special suspense account, which sum is considered more than sufficient to meet all contingencies. The London Economist, in commenting upon this course, says: "Nothing can be better than that the greatest joint-stock bank in

the country, the Bank of England alone excepted, which belongs to a different order of things, should take this decided and wise course. There are two policies in such a case possible, and only two. One is, at once to estimate the whole loss, to largely reduce the present dividend, and to write the necessary sum off the reserve fund; the other, to estimate the possible loss low, to write off but little, and, above all things, to declare as high a dividend as possible. In all companies, the rules of morality prescribe the former. It is wrong not to provide for plain losses, and wrong to pay unreal dividends. But in the case of a bank, it is not only wrong, but dangerous. Perfect explicitness in such cases is the only means of safety. The credit of a bank is its life, and that credit can only be maintained by deserving the confidence of the public, by telling the whole truth, though it is not favorable, and by acting consistently upon real facts, though they are not pleasant.

“If the largest of our joint-stock banks—the bank of which it used to be said that it never was known to lose largely, or to be concerned in any but good business—writes so large a sum off its reserve fund, and lessens its dividend by one-half, no other bank need fear to tell the whole truth and nothing but the truth. Credit will never be good as long as people believe that anything is kept back. No doubt it needs manliness and fortitude to tell the truth, when the truth is not pleasant; but it is only by manliness and fortitude that confidence can be obtained in common life, or that credit can be preserved in the difficult and trying transactions of business.”

A bank which is conducted upon correct principles will always refuse to declare a dividend until it is absolutely certain that the necessary amount of earnings is in hand. Legislation is not needed to prevent the payment by such a bank of fictitious dividends; but badly-managed corporations often declare unreal dividends, the officers persuading themselves that debts which are doubtful, and which should be at least placed in a suspense account, will be eventually collected. Dividends in such cases are made, not from the earnings of the bank, but from its capital, or from other funds which do not belong to it. If bad debts can be charged to a surplus fund already accumulated, the dividend may not necessarily be passed, while the failure to make a dividend or a diminution of the surplus discloses in either case to shareholders the true condition of the bank, and tends to prevent the further payment of unreal dividends; the latter being too often the first acts of fraud on the part of unscrupulous officers and directors.

The rigid enforcement of this restriction by this Office has frequently resulted in an entire change in the officers and management of national banks, thus averting otherwise inevitable losses and failures.

Publicity.

The statistics hitherto compiled from the reports of the national banks have been found of great value, and are in constant request by those who are interested in or are seeking information upon, questions of finance. Under no previous system has it been possible to procure complete returns from which to present to the public, periodically, full information of the condition of the banks of this country. As has been already said, not even the joint-stock banks of England are required to make reports to any constituted authority, and but a very few of the banks of the Kingdom of Great Britain ever pretend to publish statements of their condition.

Prior to the year 1834 no systematic effort had been made to obtain full

statistics concerning the banks in the various States; but, Congress having by resolution directed the Secretary of the Treasury to procure and publish such statistics, an effort was made to do so; the result of which may be inferred from a report to Congress, made in 1855 by the then Secretary of the Treasury, wherein it is said that the returns of the banks were so imperfect as to indicate extraordinary incapacity on the part of those making them, and that great difficulty was experienced in arranging in any intelligible or satisfactory manner those that were made. In many States no reports whatever were required from banks chartered under their laws; in others infrequent ones only were required; and in the few in which the banks made quarterly reports there was an entire absence of uniformity as to the dates upon which their condition was required to be shown. It followed that no reliable information of the amount, at any given date, of the paper-circulation of the country, of the specie held by the banks, or, indeed, of their resources or liabilities generally, was obtainable, and the statistics furnished by the Secretary were therefore, through necessity, in a great degree based upon estimates, which were made from reports that in themselves were unsatisfactory and unreliable.

In 1873 it was by law made the duty of the Comptroller of the Currency to present annually to Congress, from the best sources attainable, a statement of the condition of the banks, banking companies, and savings-banks organized under State and Territorial laws; but by reference to his report it will be seen how difficult, for the reasons stated, has been the task of obtaining the desired information, and how incomplete and meager the result of his labors in this direction. Efforts have been made to induce the State legislatures to remedy the difficulty by appropriate legislation, but thus far without success; and it is not probable that, under the ever-changing statutes of forty-three different States and Territories, any reliable statistics as to the affairs of banking corporations chartered by them can ever be obtained.

Thorough publicity as to the condition of banking institutions, whether organized by authority of Congress or by that of the State legislatures, is desirable, both for statistical purposes and as a check upon illegitimate operations. An eminent financier and political economist, in an essay published in 1831, says: "Another great guarantee against improper management is the obligation to make public annual statements of the situation of the banks. The mystery with which it was formerly thought necessary to conceal the operations of those institutions has been one of the most prolific causes of erroneous opinions upon that subject and of mismanagement on their part. * * * Publicity is in most cases one of the best checks that can be devised; it inspires confidence and strengthens credit; while concealment begets distrust, and often engenders unjust suspicions."

The originators of the national banking system, recognizing the importance of publicity, wisely provided for securing it to the fullest possible extent, by requiring the national banks to furnish to the Comptroller of the Currency reports of their condition—at first quarterly, and at a later period five times in each year—and to publish such reports in the local newspapers in the places where the banks are severally established. From these reports full statements are made up and published annually in the report of the Comptroller to Congress, showing the amount and kinds of the loans made by the banks; the amount of specie, legal-tender money, and other cash means held by them; the character and amount of their other resources, and of their liabilities to the public; the state of their reserves; their earnings, dividends and surplus; to-

gether with all such other information tending to throw light upon their condition and management as can be given in general statements.

The national banks are also examined each year by competent persons, whose reports are made in the same general form as are those made by the bank-officers; thereby affording a means of instituting comparisons by which to ascertain the correctness of the returns made by the banks. The reports of the examiners also give, in addition, detailed information, which can be obtained in no other way, relative to the condition and management of the banks; thus enabling the Comptroller frequently to detect, and to inform directors and stockholders of, the existence of irregularities and mismanagement on the part of bank-officers which are dangerous to the stability of the banks. Disasters are by these means in many cases averted, and valuable experience gained by the banks.

Statistics so complete and accurate as those deduced from the reports of the national banks have never been made in any country under any previous system. They are of great value, whether viewed as a means of imparting to the public necessary information in regard to the banks, or of supplying to the statist and political economist or to Congress important and reliable data upon which to base such further legislation as may be found necessary for improving the administration of the banking system of the country. Experience has shown that such statistics cannot be obtained except under a general law of Congress, requiring frequent and detailed reports from the banks to be made to one officer, and by him compiled for the use of the public.

Consolidation of the national debt.

The Comptroller has endeavored to answer as concisely as possible the chief objections urged against the national banking system, and to present some reasons why the system should be continued. The monetary problems to be solved during the next few years are the consolidation of the national debt into bonds bearing a low rate of interest and the resumption of specie payment.

The conversion of the present national debt into a bond bearing four and one-half per cent. interest would save to the government nearly nineteen millions of dollars annually, while the reduction of interest resulting from the funding of the debt into a four per cent. bond would amount to twenty-seven and one-half millions annually; and there appears no good reason why, during the next ten years, the public debt should not be consolidated into a bond bearing interest at no greater rate than four per cent. In order to accomplish this most desirable end, it will be necessary to enlist in its support all the leading monetary institutions of the country. This assistance, as we have seen, was needed during the war of 1812, and has been needed from the time of the organization of the Bank of North America until the present. A system of economy in expenditure, together with an increased amount of revenue, will soon give to the country a credit not excelled by that of other countries, which readily obtain loans at less than four per cent. per annum.

But there are those who, seeing evils which are largely imaginary, desire the entire overthrow of the national banking system, for the purpose of substituting therefor another system which has been often tried without success, and which will inevitably lead to a loss of credit and partial or complete repudiation, not unlike that which has recently overtaken the Turkish government. The national banking system should not be repealed, but should be so moulded as to become and

continue both profitable to the people and advantageous to the government.

The interests of the national banks will be promoted by the reduction to a low rate of the interest upon the public debt; for such a reduction will carry with it a reduction of the present onerous taxation upon bank capital, circulation and deposits. The banks and bankers of England have at all times a fund at their command in which their surplus and reserves can be invested without danger of loss, namely, the English consols, bearing interest at three per cent. The national banks derive but a small profit (about two and one-half per cent.) from their circulation; but if the public debt were consolidated into a security resembling the English consols,* always salable in the market at a nearly uniform rate, it would furnish a fund in which the reserves of the banks could at all times be placed, and thus enhance not only the profits but the security and safety of every monetary institution in the country. The funding of the national debt at a low rate of interest will also aid materially in bringing about the resumption of specie payments; for the return to specie payments depends to a great extent upon the credit of the government.

It is very generally acknowledged that the national banking system is superior to the systems which preceded it in this country, and equal, if not superior, to any other system of banking yet devised; and the principal reason adduced for desiring its overthrow is that money can be saved to the government by authorizing it to furnish the circulation of the country. Such a course will not result in true economy; for it will immediately and indubitably injure our credit abroad, and have the effect of preventing the sale in foreign markets of United States bonds bearing a low rate of interest.

The experience of the last thirteen years has shown that the present is a safe and good system; but even were it much less perfect than it is, the common prudence of ordinary business men would dictate the postponement of the discussion of the repeal and liquidation of a banking system whose resources amount to nineteen hundred millions of dollars, among which are included one thousand millions of loans, to the people, with more than four hundred millions to the government, until the debt of the country shall be funded at a satisfactory rate of interest, and permanent arrangements be effected for the redemption of its demand obligations. When the purchasing power of the legal-tender notes shall be made equal to gold, it will then be in order to discuss the policy of the establishment of a different banking system, and the issue of additional paper money by the government.

NATIONAL-BANK CIRCULATION.

Section 5177 of the Revised Statutes limited the issue of national-bank notes to \$354,000,000; of which amount \$150,000,000 was required by the act of March 3, 1865, to be apportioned among the associations organized in the States and Territories and in the District of Columbia, according to representative population, and \$150,000,000 to associations organized in the several States and Territories and in the District of Columbia, having due regard to the existing banking capital, resources, and business of such State, District, and Territory. The remaining \$54,000,000 was, by the act of July 12, 1870, authorized to be

* Since the year 1850 the English consols (three per cents) have ranged in price from 99½ (in 1851) to 87½ (in 1866.) The average price has, however, during that period, been above 92; a rate which indicates the borrowing power of the government to be about three and one-fourth per cent. per annum.

issued to associations in States and Territories having less than their proportion of circulation under the apportionment above described. The same act authorized the withdrawal of \$25,000,000 from banks organized in those States which had received more than their proportion, and its redistribution to banks located in States which had received less than their proportion of circulation.

The redistribution of circulation, as contemplated by this act, was found to be impracticable, for reasons given in previous reports of the Comptroller; and a subsequent act, approved June 20, 1874, provided for a system of redemption of national-bank notes at the Treasury Department, and a redistribution of \$55,000,000 of circulation, under an apportionment made on the basis of population and wealth as shown by the returns of the census of 1870. The same act authorized the deposit by any national bank of lawful money with the Treasurer, in sums of not less than \$9,000, for the purpose of retiring circulating-notes, and the withdrawal by them of bonds held as security for such notes. Under this provision a greater amount of circulation has been voluntarily surrendered than was needed to supply applications therefor; and hence the withdrawal of circulation from one portion of the country for the purpose of re-issue in another has proved to be unnecessary. The greatest amount of circulation outstanding at any time prior to January 14 last was on December 1, 1874, when it reached \$352,394,346; and this amount is \$1,605,654 less than that then authorized by law.

During the period intervening between the passage of the act of June 20, 1874, and that of January 14, 1875, sixty banks were organized, with an aggregate capital of \$5,369,000, and to which circulation was issued amounting to \$3,753,580. Additional circulation, to the amount of \$980,920, was also issued to national banks previously organized, making a total issue of \$4,734,500 during that time. Within the same period circulation to the amount of \$2,767,232 was redeemed and destroyed, without re-issue; the actual increase being, therefore, but \$1,967,268.

The following table exhibits, by States, the number of national banks organized, with their capital and circulation, together with the circulation issued to banks previously organized, and the circulation voluntarily returned and destroyed, from June 20, 1874, to January 14, 1875.

States and Territories.	No of banks.	Capital.	Circulation issued.			Circulation retired.		
			To new banks.	To old banks.	Total.	Under act of June 20, 1874.	Liqui- dating banks.	Total.
Maine	1	\$50,000	\$45,000	.....	\$45,000	.....	\$1,000	\$1,000
Massachusetts	1	100,000	30,000	.....	30,000	.....	.....	.....
Rhode Island .....	.....	.....	.....	.....	.....	\$82,000	.....	82,000
Connecticut .....	.....	.....	.....	.....	.....	27,000	.....	27,000
New York .....	.....	.....	.....	.....	.....	729,750	165,463	895,213
Pennsylvania	1	200,000	45,000	.....	45,000	26,100	21,040	47,140
Maryland .....	.....	.....	.....	.....	.....	.....	1,165	1,165
District of Columbia .....	.....	.....	.....	\$138,000	138,000	.....	65,700	65,700
Virginia .....	.....	.....	.....	74,300	74,300	.....	73,055	73,055
West Virginia .....	.....	.....	.....	18,000	18,000	.....	9,595	9,595
North Carolina .....	.....	.....	.....	58,500	58,500	.....	.....	.....
South Carolina .....	.....	.....	.....	.....	.....	62,200	.....	62,200
Georgia .....	.....	.....	.....	.....	.....	12,400	1,380	13,780
Florida	2	100,000	45,000	.....	45,000	.....	.....	.....
Alabama .....	.....	.....	.....	45,000	45,000	.....	.....	.....
Louisiana .....	.....	.....	.....	.....	.....	41,900	120,500	162,400
Texas	2	200,000	61,500	.....	61,500	.....	.....	.....
Arkansas .....	.....	.....	.....	.....	.....	.....	500	500
Kentucky	10	1,694,000	1,319,400	121,700	1,441,100	.....	5,700	5,700
Tennessee	4	250,000	189,000	.....	189,000	4,999	51,500	56,499
Missouri .....	.....	.....	.....	.....	.....	448,860	30,194	479,054
Ohio	4	300,000	211,500	113,710	325,210	41,000	72,245	113,245
Indiana	12	1,075,000	895,500	48,570	944,070	115,500	17,170	132,670
Illinois	8	450,000	364,480	104,320	468,800	232,310	87,313	319,623
Michigan	4	200,000	120,600	83,320	203,920	63,700	5,500	69,200
Wisconsin	1	50,000	27,000	22,500	49,500	24,800	13,152	37,952
Iowa	6	350,000	281,000	63,000	324,000	8,100	26,940	35,040
Minnesota	1	50,000	36,000	90,000	126,000	9,000	3,430	12,430
Kansas	1	100,000	30,600	.....	30,600	2,100	7,600	9,700
Nevada .....	.....	.....	.....	.....	.....	.....	3,165	3,165
Colorado	2	200,000	72,000	.....	72,000	.....	.....	.....
Utah .....	.....	.....	.....	.....	.....	43,600	4,606	48,206
Montana .....	.....	.....	.....	.....	.....	.....	4,000	4,000
Totals	60	5,369,000	3,753,580	980,920	4,734,500	1,975,319	791,913	2,767,232

The act of January 14, 1875, approved since the date of my last report, repealed all laws which limited the aggregate amount of national-bank circulation, and also the laws (above referred to) which provided for its withdrawal and redistribution. It further authorized the unlimited issue of circulation to banks organized, or to be organized, under existing laws, but made it the duty of the Secretary of the Treasury to retire legal-tender notes to the extent of eighty per cent. of the additional national-bank notes issued, until their amount should be reduced to \$300,000,000.

Section 3 of this act is as follows :

That section five thousand one hundred and seventy-seven of the Revised Statutes, limiting the aggregate amount of circulating-notes of national banking-associations be, and is hereby, repealed; and each existing banking-association may increase its circulating-notes in accordance with existing law without respect to said aggregate limit; and new banking-associations may be organized in accordance with existing law, without respect to said aggregate limit; and the provisions of law for the withdrawal and redistribution of national-bank currency among the several States and Territories are hereby repealed. And whenever, and so often, as circulating-notes shall be issued to any such banking-association, so increasing its capital or circulating-notes, or so newly organized as aforesaid, it shall be the duty of the Secretary of the Treasury to redeem the legal-tender United States notes in excess only of three hundred million of dollars, to the amount of eighty per centum of the sum of national-bank notes so issued to any such banking-association as aforesaid, and to continue such redemption as such circulating-notes are issued until there shall be outstanding the sum of three hundred million dollars of such legal-tender United States notes, and no more. And on and after the first day of January, anno Domini eighteen hundred and seventy-nine, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding on their presentation for redemption, at the office of the assistant treasurer of the United States in the city of New York, in sums of not less than fifty dollars. And to enable the Secretary of the

Treasury to prepare and provide for the redemption in this act authorized or required, he is authorized to use any surplus revenues, from time to time, in the Treasury not otherwise appropriated, and to issue, sell, or dispose of, at not less than par, in coin, either of the descriptions of bonds of the United States described in the act of Congress approved July fourteenth, eighteen hundred and seventy, entitled "An act to authorize the refunding of the national debt," with like qualities, privileges, and exemptions, to the extent necessary to carry this act into full effect, and to use the proceeds thereof for the purposes aforesaid. And all provisions of law inconsistent with the provisions of this act are hereby repealed.

Between the date of this act and November 1, following, eighty-nine banks were organized, with an aggregate capital of \$10,654,100 and \$3,750,680 of circulation. Additional circulation, amounting to \$7,235,995, was also issued to national banks organized previous to the date of the act last mentioned, making a total issue, since January 14, of \$10,986,675. Legal-tender notes amounting to \$8,763,756, have, under the provisions of the law, been withdrawn from circulation and destroyed, leaving the amount of such notes outstanding on November 1, 1875, \$373,236,244. During the same period \$14,570,305 of national-bank notes were redeemed by the Treasurer, and \$2,690,918 surrendered to this Office, none of which has been re-issued. The actual decrease, therefore, in national-bank circulation has, since January 14, 1875, been \$6,774,548.

The total circulation issued to national banks under the acts of June 20, 1874, and January 14, 1875, was, on November 1 of this year, \$15,721,175, during which time \$20,028,455 of their notes were redeemed or surrendered and destroyed; the decrease in total circulation during this period being \$4,307,280. The whole amount of legal-tender notes deposited with the Treasurer under the act of June 20, 1874, by banks now in operation, for the purpose of retiring circulation, was \$27,552,329, which amount was deposited by two hundred and forty-one banks. There was also deposited by banks in liquidation, \$6,210,175, to which must be added a balance of \$3,813,675 remaining from deposits made by liquidating banks prior to that date; making a total of \$37,576,179 thus deposited. Deducting from this sum the amount of circulating notes which, during that period, was redeemed and destroyed and for which no re-issue was made, there remained on November 1, of legal-tender notes on deposit with the Treasurer for the purpose mentioned, \$20,238,642, which amount will doubtless be increased from month to month; so that the extent of withdrawals of national-bank notes during the current year will probably exceed that of their issue.

The following table exhibits, by States, the issue and retirement of circulation from June 20, 1874, to November 1, 1875:

States and Territories.	Circulation issued.	Circulation retired.		
		Under act of June 20, 1874.	Of liquidating banks.	Total.
Maine.....	\$479,140	.....	\$20,469	\$20,469
New Hampshire.....	201,860	.....	11,815	11,815
Vermont.....	434,870	.....	11,329	11,329
Massachusetts.....	3,791,485	\$409,107	45,130	454,237
Rhode Island.....	108,100	153,900	.....	153,900
Connecticut.....	525,850	158,212	12,485	170,697
New York.....	1,166,020	4,610,294	778,641	5,388,935
New Jersey.....	360,050	143,088	8,962	152,050
Pennsylvania.....	2,153,930	165,396	194,823	360,219
Delaware.....	1,000	.....	.....	.....
Maryland.....	73,310	23,735	69,093	92,828
District of Columbia.....	144,200	.....	323,406	323,406
Virginia.....	191,850	95,135	408,120	503,255

States and Territories.	Circulation issued.	Circulation retired.		
		Under act of June 20, 1874.	Of liquidating banks.	Total.
West Virginia	\$29, 080	\$54, 695	\$273, 823	\$328, 518
North Carolina.....	148, 500	75, 795	.....	75, 795
South Carolina.....	.....	318, 585	.....	318, 585
Georgia.....	.....	86, 906	50, 965	137, 871
Florida	45, 000	.....	.....	.....
Alabama.....	63, 000	.....	670	670
Mississippi	32, 130	.....	2, 750	2, 750
Louisiana.....	.....	190, 392	411, 990	602, 382
Texas.....	61, 500	39, 023	.....	39, 023
Arkansas .....	.....	14, 789	2, 705	17, 494
Kentucky.....	1, 810, 500	174, 289	13, 812	188, 101
Tennessee	234, 000	141, 168	204, 879	346, 047
Missouri.....	42, 600	1, 565, 346	135, 983	1, 701, 229
Ohio	589, 730	133, 282	274, 363	407, 645
Indiana.....	1, 275, 670	839, 072	149, 835	988, 907
Illinois.....	628, 000	1, 709, 255	652, 072	2, 361, 327
Michigan	277, 420	341, 996	28, 475	370, 471
Wisconsin	50, 400	250, 817	135, 210	386, 027
Iowa.....	472, 500	381, 711	166, 147	547, 858
Minnesota	226, 820	365, 092	6, 908	372, 000
Kansas	30, 600	84, 043	132, 545	216, 588
Nebraska .....	.....	40, 480	.....	40, 480
Nevada .....	.....	.....	4, 840	4, 840
Colorado	72, 000	1, 800	6, 475	8, 275
Utah.....	.....	139, 512	52, 333	197, 845
Montana.....	.....	22, 899	10, 770	33, 669
Surrendered to this Office and retired.....	.....	.....	.....	2, 690, 918
Totals	15, 721, 175	12, 729, 814	4, 607, 723	20, 028, 455

The following table exhibits the total issue and retirement of national-bank circulation, and the deposit and retirement of legal-tender notes, monthly, from June 20, 1874, to November 1, 1875, the amounts issued and retired under each of the acts named being stated separately :

Months.	National bank circulation.		Legal-tender notes.	
	Issued.	Retired.	Issued.	Retired.
June, 1874, (last 10 days).....	\$72, 820	\$120, 800	\$1, 105, 337	.....
July, ".....	715, 260	100, 000	3, 169, 043	.....
Aug., ".....	564, 450	.....	3, 190, 425	.....
Sept., ".....	1, 232, 570	509, 269	1, 153, 400	.....
Oct., ".....	780, 650	796, 550	988, 143	.....
Nov., ".....	781, 500	130, 500	252, 167	.....
Dec., ".....	397, 050	950, 413	728, 587	.....
Jany., 1875 (first 14 days).....	190, 200	159, 700	449, 795	.....
Totals from June 20, 1874, to Jany. 14, 1875.....	4, 734, 500	2, 767, 232	11, 042, 897	.....
Jany., 1875 (last 17 days)	537, 580	255, 600	1, 323, 214	.....
Feb., ".....	1, 062, 440	1, 139, 204	3, 283, 100	.....
Mar., ".....	1, 956, 580	583, 200	2, 875, 448	\$2, 773, 100
April, ".....	1, 390, 200	1, 614, 400	2, 261, 463	1, 175, 140
May, ".....	1, 237, 500	1, 532, 530	1, 637, 309	987, 760
June, ".....	1, 735, 525	1, 734, 900	3, 099, 626	1, 292, 420
July, ".....	1, 151, 140	2, 156, 500	1, 886, 910	1, 016, 472
Aug., ".....	626, 960	1, 847, 596	943, 246	509, 400
Sept., ".....	520, 650	1, 803, 020	2, 167, 406	304, 584
Oct., ".....	768, 100	1, 903, 355	3, 241, 885	704, 880
Totals from Jan. 14 to Nov. 1, 1875.....	10, 986, 675	14, 570, 305	22, 719, 607	8, 763, 756
National-bank notes surrendered to this Office and retired .....	.....	2, 690, 918	.....	.....
Balance of legal-tenders deposited by liquidating banks previous to June 20, 1874 .....	.....	.....	3, 813, 675	.....
Grand totals	15, 721, 175	20, 028, 455	37, 576, 179	8, 763, 756

The following summary exhibits, concisely, the operation of the acts of June 20, 1874, and of January 14, 1875, down to November 1, of the present year:

National-bank circulation outstanding June 20, 1874	\$349,894,1-2
Issued from June 20, 1874, to January 14, 1875.....	\$4,734,500
Redeemed and retired between same dates.....	2,767,232
	<hr/>
Increase from June 20, 1874, to January 14, 1875	1,967,268
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Amount outstanding January 14, 1875.....	351,861,450
	<hr/>
Redeemed and retired from Jan. 14 to Nov. 1, 1875.....	14,570,305
Surrendered between same dates.....	2,690,918
	<hr/>
Total redeemed and surrendered.....	17,261,223
Issued between same dates.....	10,986,675
	<hr/>
Decrease from January 14 to November 1, 1875	6,274,548
	<hr/>
Amount outstanding November 1, 1875	345,586,902
	<hr/> <hr/>
Balance of legal-tender notes on deposit in the Treasury June 20, 1874, to redeem circulating-notes of insolvent and liquidating banks.....	\$3,813,675
Deposited from June 20, 1874, to November 1, 1875, to redeem national-bank circulation	33,762,504
	<hr/>
Total	37,576,179
Circulation redeemed by Treasurer between same dates, without re-issue.	17,337,537
	<hr/>
Legal-tender notes remaining on deposit November 1, 1875.....	20,238,642
	<hr/> <hr/>
Legal-tender notes retired under act of January 14, 1875.....	\$3,763,756
Decrease of national bank-notes from June 20, 1874, to Nov. 1, 1875.	4,307,230

National gold-banks.

The national gold-banks of the United States are nine in number, and are all located in the State of California. Their total capital, which on November 1, 1874, was \$3,650,000, has been increased during the present year to \$4,700,000. Their aggregate circulation has also, during the same period, been increased from \$2,150,000 to \$2,630,000.

The National Gold Bank and Trust Company of San Francisco has deposited in the Treasury of the United States \$740,000 in gold for the purpose of retiring its circulating-notes, \$340,000 of which was deposited during the present month. Two other gold-banks, one at Stockton and the other at Petaluma, have deposited \$160,000 and \$40,000, respectively, for the same purpose, the total amount of specie so deposited being \$940,000; and their notes to that amount are now redeemable in gold both at the office of the assistant treasurer in San Francisco and at the Treasury in Washington.

Prior to the late financial crisis in California the gold-notes had an extensive circulation in the mining-regions of the Pacific coast, the expense of transportation being considerably less than upon gold coin; but owing to the deranged condition of business and the suspension of labor in many of the mining-districts, the demand for these notes has largely diminished. The already-existing prejudice of the people of the Pacific coast against the use, as money, of any description of paper-currency, is said to have been increased by the recent

refusal of the other banks and bankers of San Francisco to either receive or pay out the gold-notes; and as the total capital of the two national gold-banks in San Francisco was but \$3,000,000, while that of the State and foreign banks and private bankers in that city is estimated to be not less than \$25,000,000, the effect of such refusal can be readily appreciated. The recent prompt and simultaneous redemption of these notes in gold, in San Francisco and Washington, together with a restoration of the industries of the State to their former prosperity, will without doubt restore their credit.

By the act of June 20, 1874, the requirement of a reserve upon circulation was repealed; but this provision did not apply to the gold-banks. The circulation of such banks is by law limited to eighty per cent. of the par value of the United States bonds deposited by them; and as the estimated profit on circulation in California is only from one to two per cent., (the legal rate of interest being ten per cent. per annum,) there can be little inducement for the organization of national gold-banks in that State. It has been suggested that an increase to ninety per cent., in the ratio of the notes issued to the bonds deposited, shall be authorized. This increase will, it is thought, be necessary, if additional gold-banks are to be hereafter organized, and it is therefore recommended.

REDEMPTION.

It may be said that a bank is in good condition just in proportion as its business is conducted upon short credits, with its assets so held as to be available on brief notice. If banks loan upon real estate, upon long time, or upon inconvertible collaterals, the necessity of redemption will certainly compel them to call in such loans so far as possible, and to re-loan their available means upon short credits which are easily convertible. If banks are obliged to redeem their notes in specie, they must so regulate their business that their resources can be readily converted into specie.

An anomalous characteristic of the present system of redemption is that the legal-tender note, in which the national-bank note is redeemable, is of no more value in the market than the issues of the banks themselves; but the exchanging of one kind of paper for another has, no doubt, had the effect of reminding the weaker class of banks that the notes which they issue are not really money, but are simply promises to pay, and which are really to be paid in money to the holder on demand. In proportion as the value of the legal-tender note is increased, the demand for such notes in exchange for the issues of national banks will be increased. If, under the act of January 14, 1875, a sufficient amount of legal-tender notes shall be withdrawn to reduce the aggregate amount to three hundred millions of dollars, as contemplated by the act, a system of redemption approximating to that of redemption in specie will take place, and the banks will be obliged to retire their issues, or submit to frequent redemptions. The real benefits of such a system will then become apparent. It will give elasticity to the currency, and prevent the issue of bank-notes beyond the requirements of business.

The following table exhibits the amount of national-bank notes received monthly by the Comptroller of the Currency, from June 20, 1874, to November 1, 1875, and the amount received for the same period at the redemption agency of the Treasury:

Month.	Received by Comptroller.					Received at redemption agency.
	From banks for re-issue or surrender.	From redemption agency for re-issue.	Of closed banks.	Under act of June 20, 1874.	Total.	
June, 1874, (last 10 days)	\$1,017,358	.....	.....	.....	\$1,017,358	.....
July, "	2,703,361	.....	\$100,000	.....	2,803,361	\$10,538,171
Aug., "	592,215	\$1,117,600	.....	\$60,409	1,770,224	9,993,366
Sept., "	526,641	8,827,750	155,700	360,010	9,870,101	7,823,976
Oct., "	322,834	9,827,870	295,800	444,200	10,896,704	5,608,481
Nov., "	167,491	10,687,090	.....	489,400	11,343,981	10,686,907
Dec., "	98,578	10,865,995	124,446	479,400	11,568,419	11,301,804
Jan., 1875, (first 14 days)	327,185	6,134,100	.....	225,700	6,686,985	6,338,805
Totals	5,761,663	47,460,405	675,946	2,059,119	55,957,133	62,291,511
Jan., 1875, (last 17 days)	254,635	6,872,600	.....	254,100	7,381,355	9,552,093
Feb., "	38,025	12,265,690	516,071	515,600	13,365,386	13,169,743
Mar., "	79,861	11,775,850	.....	938,200	12,793,911	15,250,942
April, "	54,880	11,634,500	223,100	918,700	12,831,180	17,295,133
May, "	33,837	10,885,600	591,830	1,309,800	12,821,067	19,630,452
June, "	293,280	14,214,800	349,800	1,796,100	16,653,980	18,231,007
July, "	134,540	7,128,500	583,400	908,600	8,755,040	19,257,094
Aug., "	254,680	7,670,300	250,500	1,685,996	9,861,476	15,774,037
Sept., "	45,345	6,628,955	655,900	1,384,720	8,714,920	13,348,395
Oct., "	406,000	5,424,900	640,376	1,328,529	7,799,805	15,536,038
Totals	1,595,103	94,501,695	3,810,977	11,070,345	110,978,120	157,044,934
Grand totals	7,356,766	141,962,100	4,486,923	13,129,464	166,935,253	219,336,445

From the above table it will be seen that there was received at the redemption-agency of the Treasury, from June 20, 1874, to November 1, 1875, \$219,336,445. Of this amount, \$92,000,000, or about forty-two per cent., was received from the banks in New York City. The total amount received by the Comptroller for destruction, from the redemption-agency and from the national banks direct, was \$166,935,253; of which amount \$15,094,354 were issues of the banks of the city of New York; \$12,549,877, of those of the city of Boston; \$5,650,667, of Philadelphia; \$3,366,735, of Baltimore; \$3,141,600, of Pittsburgh; \$2,796,945, of Chicago; \$1,841,749, of Saint Louis; \$1,288,570, of Cincinnati; \$1,386,692, of New Orleans; \$1,110,780, of Albany; and of those of the other redemption-cities, \$3,307,795.

The amount of national-bank notes now outstanding upon which the charter-number has been printed, is \$156,256,347, leaving \$101,960,555 of notes in circulation without such numbers. If the present system shall be continued until these notes are replaced by new notes bearing their charter-numbers, economy will result to the banks, for the expense of assorting will always thereafter be greatly reduced; and when this shall have been done the machinery now in operation will be ready and adequate for the redemption of national-bank notes in specie.

The objection to the present system, on the part of the banks, is the expense, and there is no doubt that their complaints are entitled to consideration; for, under any true system of redemption, the correct principle is that the holder shall, at his own expense, present the note at the place of redemption, while, under the act of June 20, the expense of such presentation is borne by the association which issued the note. But there are good reasons for the continuance of the system as it is. If the transmitting bank is to bear the expense of presentation, in many instances the filthy and mutilated notes which should be retired will be paid out in order to avoid that expense, and at the same time banks in the chief commercial cities will be subject to charges which should be

borne by those who have the benefit of the circulation. The expense to which the issuing banks are subject is in some degree counterbalanced by the privilege which they have of sending unassorted bank-notes to the Treasury for redemption, and by the repeal of the provision requiring reserve upon circulation. Letters upon this subject have been received by the Comptroller from the officers of many leading banks, and it is their almost universal opinion that the redemption of bank-notes should, at least for the present, be performed by the government and not by private corporations.

Section 5173 of the Revised Statutes provides that the expenses of this Office shall be paid out of the proceeds of the taxes or duties assessed and collected on the circulation of the national banks. This tax, from the organization of the system to July 1, 1875, amounts to \$30,836,937, while the expenses of the Bureau and of the printing and preparation of the notes have been but \$3,689,617.64. The tax on deposits was imposed as a war-tax; and as other similar war-taxes have been repealed, the national banks claim that this tax also should be repealed. The amount of taxation to which the national banks are subject (the average rate, including State and national, being about four per cent. per annum) is much greater than that imposed upon any other capital in the country; and it seems but just that the tax on deposits should be remitted. Under existing law, the assorting, redemption, and destruction of the notes of banks in liquidation, or which are retiring their circulation, is required to be done at the expense of the government. This expense has, during the past year, been borne chiefly by the banks; and the amount of this class of currency to be redeemed during the next year is estimated to be about one-eighth of the whole issue, for which purpose there will probably be on deposit with the government not less than an average of \$20,000,000, in addition to the redemption fund of about \$16,000,000.

If the tax on deposits be not repealed, the Comptroller recommends that Congress authorize an appropriation of an amount sufficient to defray the expenses of redemption, to be paid from the taxes collected from the national banks, now amounting, annually, to more than seven millions of dollars. The banks will then still contribute the greater portion of the expense, through the permanent deposit by them of legal-tenders in the Treasury as a redemption fund; while the trifling cost of redemption will be more than counterbalanced by the constant purification of the currency and the permanent reduction of exchange throughout the country to a minimum rate.

Under the present system of redemption the Treasurer transmits by express legal-tender notes in payment of unassorted national-bank notes received by him. Many of the banks prefer that such returns should be placed to their credit with their correspondents in the commercial cities; and if such transfers can be made at the option of the transmitting bank, a large amount of expense will be saved to them, and one of the principal objections to the present system obviated.

The following table exhibits the number and amount of national-bank notes, of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1875:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstand- ing.	Issued.	Redeemed.	Outstanding.
1	18, 046, 176	14, 092, 126	3, 954, 050	\$18, 046, 176	\$14, 092, 126	\$3, 954, 050 00
2	6, 039, 732	4, 816, 623	1, 223, 129	12, 079, 504	9, 633, 246	2, 446, 258 00
5	47, 055, 184	24, 926, 771	22, 128, 413	235, 275, 920	124, 633, 855	110, 642, 065 00
10	17, 410, 507	7, 608, 532	9, 801, 975	174, 105, 070	76, 085, 320	98, 019, 750 00
20	5, 296, 064	2, 004, 464	3, 291, 600	105, 921, 280	40, 089, 280	65, 832, 000 00
50	884, 165	381, 037	503, 128	44, 208, 250	19, 051, 850	25, 156, 400 00
100	645, 838	299, 428	346, 410	64, 583, 800	29, 942, 800	34, 641, 000 00
500	18, 476	14, 471	4, 005	9, 238, 000	7, 235, 500	2, 002, 500 00
1,000	5, 530	5, 048	482	5, 530, 000	5, 048, 000	482, 000 00
Add for fragments of notes lost or destroyed.						7, 205 30
	95, 401, 692	54, 148, 500	41, 253, 192	668, 988, 000	*325, 811, 977	343, 183, 228 30

* Deduct from the amount redeemed \$7,205.30, for payments of notes lost or destroyed.

The following table exhibits the increase and decrease, by number and amount, of each denomination of national-bank notes issued during the year ending November 1, 1875; from which it will be seen that while the notes of the denominations of ones, twos, and fives have largely decreased during the past year, there has been a considerable increase in the notes of higher denominations, particularly of the tens and twenties :

Denominations.	Number.		Amount.	
	Increase.	Decrease.	Increase.	Decrease.
1		1, 450, 603		\$1, 450, 603
2		560, 965		1, 121, 930
5		4, 073, 118		20, 365, 590
10	377, 606		\$3, 776, 060	
20	301, 099		6, 021, 980	
50	67, 734		3, 386, 700	
100	50, 500		5, 050, 000	
500		1, 663		831, 500
1,000		75		75, 000
Totals	796, 939	6, 086, 424	18, 234, 740	23, 844, 623

The following table shows the amount of national-bank notes received at this Office and destroyed yearly, since the organization of the system :

Prior to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
Additional amount destroyed of notes of banks in liquidation	15, 038, 858
Total	325, 804, 771

TAXATION.

The Comptroller in September last issued a circular addressed to the national banks, requesting returns of State taxation for the years

1874 and 1875. The assessment for 1875 had not generally been made at that time, and the returns for that year were therefore meager. The number of banks in operation during the year 1874 was nineteen hundred and seventy-seven, forty-one of which paid no State taxes because they were organized after the assessment for the year had been made, and thirty-six failed to reply. Returns were, however, received from nineteen hundred banks, having a capital of \$476,836,031. The thirty-six banks which made no returns had a capital of \$16,800,000.

The returns made to the Treasurer for 1874 were classified by States in this Office, and the following table prepared, giving the amount of United States and State taxes and the rate of taxation in every State in the Union for that year.

States and Territories.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					Per cent.	Per cent.	Per cent.
Maine	\$9,654,019	\$111,403	\$192,290	\$303,693	1.2	2.0	3.2
New Hampshire ...	5,317,037	60,002	106,587	166,589	1.1	2.1	3.2
Vermont	7,862,712	82,152	139,297	221,449	1.1	1.8	2.9
Massachusetts	91,754,078	1,163,858	1,878,368	3,042,226	1.3	2.1	3.4
Rhode Island	20,504,800	201,317	224,540	425,857	1.0	1.1	2.1
Connecticut	25,424,620	271,801	439,402	711,203	1.1	1.8	2.9
New York	106,599,708	2,026,960	3,044,565	5,071,525	1.9	2.9	4.8
New Jersey	13,830,466	205,451	282,645	488,096	1.5	2.1	3.6
Pennsylvania	53,178,261	871,220	377,546	1,248,766	1.6	0.7	2.3
Delaware	1,523,185	20,792	6,630	27,422	1.4	0.4	1.8
Maryland	13,720,997	181,249	194,697	375,946	1.3	1.5	2.8
Dist. of Columbia..	1,309,512	19,747	5,298	25,035	1.5	0.4	1.9
Virginia	3,580,913	54,937	52,207	107,144	1.5	1.6	3.1
West Virginia	2,375,216	33,484	34,507	67,991	1.4	1.5	2.9
North Carolina	2,173,338	30,837	34,601	65,438	1.4	1.6	3.0
South Carolina	3,156,250	34,421	111,654	146,075	1.1	3.6	4.7
Georgia	2,843,982	31,656	53,673	85,329	1.1	1.9	3.0
Alabama	1,634,883	18,746	25,289	44,035	1.2	1.7	2.9
Louisiana	4,000,000	61,642	52,270	113,912	1.5	1.4	2.9
Texas	1,054,897	14,384	22,063	37,247	1.4	2.3	3.7
Arkansas	805,000	2,488	8,030	10,518	1.2	3.9	5.1
Kentucky	9,076,127	103,635	47,655	151,290	1.1	0.5	1.6
Tennessee	3,457,897	50,290	70,844	121,134	1.5	2.2	3.7
Ohio	29,112,642	403,697	642,054	1,045,751	1.4	2.2	3.6
Indiana	17,936,404	214,977	499,585	714,562	1.2	2.6	3.8
Illinois	20,507,963	367,718	420,461	788,179	1.8	2.2	4.0
Michigan	10,092,162	134,052	149,720	283,772	1.3	1.5	2.8
Wisconsin	3,704,032	67,485	76,330	143,815	1.8	2.3	4.1
Iowa	6,048,562	92,421	117,115	215,536	1.6	2.1	3.7
Minnesota	4,268,026	63,224	76,876	140,100	1.5	2.0	3.5
.....	9,308,198	112,525	190,140	302,665	1.2	2.1	3.3
.....	1,763,235	26,182	41,867	68,049	1.5	3.3	4.8
.....	1,025,000	20,883	34,222	55,105	2.0	3.3	5.3
.....	250,000	5,208	3,488	8,696	2.3	1.4	3.7
.....	3,358,594	46,044	.....	46,044	1.4	.....	1.4
.....	748,581	16,983	10,750	27,733	2.3	2.1	4.4
.....	439,402	5,387	4,137	9,524	1.2	1.4	2.6
.....	300,000	3,718	3,150	6,868	1.2	1.1	2.3
.....	125,000	1,697	1,180	2,877	1.4	2.5	3.9
.....	100,000	1,303	129	1,522	1.4	0.1	1.5
.....	50,000	614	1,225	1,839	1.2	2.5	3.7
.....	350,000	6,777	8,190	14,967	1.9	2.3	4.2
...	\$493,751,679	7,256,083	9,630,326	16,876,409	1.5	2.0	3.5

capital of banks from which returns of the amount of State taxation were not received.

bles will be found in the appendix, giving returns by States in 1869.

Comparison of these three tables will show that the State of New York has the highest bank-taxes of any of the Eastern or Middle States, the State taxes for that State in the years named being respectively 3.5, 2.7, and 2.9 per cent., and the State taxation 3.5, 2.7, and 2.9 per

cent.; totals, in 1867, 6.1, in 1869, 5.3, and in 1874, 4.8 per cent. The corresponding totals for New Jersey were, in 1867, 4.2; in 1869, 4.2, and in 1874, 3.6 per cent.; for Pennsylvania, in 1867, 3.; in 1869, 3.2; and in 1874, 2.3; for Massachusetts, in 1867, 4.0; in 1869, 3.7, and in 1874, 3.4; for Maine, 3.5, 3.9, and 3.2; New Hampshire, 3.8, 4.1, and 3.2; Connecticut, 3.3, 3.4, and 2.9; and in the remainder of the Eastern and Middle States more than 2 per cent. in 1874, with the exception of Delaware, which paid but 1.8 per cent.

Of the Western States, the national banks in Ohio paid the following percentage of taxation: in the year 1867, 4.6; in the year 1869, 5.5, and in the year 1874, 3.6. In the State of Indiana for the same years the percentage was 3.7, 4.1, and 3.8. In Illinois it was 4.8, 4.8, and 4.0; in Michigan, 3.5, 3.2, and 2.8; in Missouri, 3.4, 3.7, and 3.3; in Wisconsin, 4.7, 4.9, and 4.1; Minnesota, 3.3, 4.2, and 3.5; Kansas, 4.5, 8.4, and 4.8; Nebraska, 7.1, 6.4, and 5.3.

Of the Southern States, South Carolina paid the following percentages: 3.4 in 1869, and 4.7 in 1874; Tennessee, 4.1, 2.7, and 3.7, in the three years named; and the remainder of the Southern States paid in 1874 more than 3 per cent., with the exception of Louisiana and Alabama, which paid 2.9, and of Kentucky, which paid but 1.6 per cent.

Returns were also received from the national banks in 1866, which were not tabulated by States. The United States taxes for that year were \$8,069,938; State taxes, \$7,949,451; total, \$16,019,389.

An estimate of the total taxation of the national banks for the ten years ending in 1875 has been made, by assuming the rate of State taxation in the years in which no returns were made to this Office to have been the same as the known rate in the years which immediately preceded them. For the years 1872 and 1873 the necessary allowance has been made in the estimate for the amount of the income and license tax and the stamp-tax on promissory notes, which taxes had then been repealed. Such estimate is shown in the following table:

Years.	Capital stock.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
1866	\$410, 593, 435	\$7, 949, 451	\$8, 069, 938	\$16, 019, 389	1. 9	2. 0	3. 9
1867	422, 804, 666	9, 525, 607	8, 813, 127	18, 338, 734	2. 2	2. 1	4. 3
1868	420, 143, 491	9, 465, 652	8, 757, 656	18, 223, 308	2. 2	2. 1	4. 3
1869	419, 619, 860	10, 081, 244	7, 297, 096	17, 378, 340	2. 4	1. 7	4. 1
1870	429, 314, 041	10, 190, 682	7, 465, 675	17, 656, 357	2. 4	1. 7	4. 1
1871	451, 994, 133	10, 649, 895	7, 860, 078	18, 509, 973	2. 4	1. 7	4. 1
1872	472, 956, 958	6, 703, 910	8, 343, 772	15, 047, 682	1. 4	1. 8	3. 2
1873	488, 778, 418	7, 004, 646	8, 499, 748	15, 504, 394	1. 4	1. 8	3. 2
1874	493, 751, 679	7, 256, 083	9, 620, 326*	16, 876, 409	1. 5	2. 0	3. 5
1875	499, 438, 171	7, 305, 134	10, 076, 332	17, 381, 466	1. 5	2. 0	3. 5

* Capital of banks reporting State taxes, \$476,836,031.

The Comptroller has heretofore, in his reports, called the attention of Congress to the fact that while the national banks are subject to a tax upon their entire capital (which can be easily ascertained from their books and reports,) and not unfrequently upon the market value of their shares, the capital and shares of other corporations, the amount and value of which can be as readily ascertained by appropriate legislation, are assessed at not one-half of their value; while private firms and individuals are almost wholly exempted from bearing their share of the burden.

Letters recently received by the Comptroller from the presidents of two principal banks—one in the East and the other in the West—refer

to this greatest of all economical subjects in such plain terms, that he cannot forbear calling the attention of Congress to their suggestions. Many of the shareholders of the national banks depend for their income chiefly upon the earnings of these institutions; and it does not seem just that these thousands of shareholders shall, by any construction of law, be compelled to pay an undue proportion of the taxes of the country. It is submitted that the law, as now interpreted by different State courts and by assessors and collectors, is neither equitable nor honest.

A national bank in one of the eastern cities recently refused to pay its taxes, on the ground that the shares of a neighboring State bank were assessed at no greater value than its own, though worth several times as much. The court is understood to have held that the bank had no right to complain, since its shares were not taxed above their value; and that it was not for it to consider whether the shares of other banks of much greater value were taxed at the same rate. The tax commissioners of New York city propose to tax the banks of that city, national and State, not only upon the full par value of their shares but on the total amount of their surplus, without any allowance or abatement. In consequence of this purpose a committee, composed of officers of five principal banks in that city, was appointed to confer with the commissioners. The law of New York provides, in substance, that so much of the property of individual stockholders as is held by them in bank-stock is liable to be taxed for the value of the shares; and a penalty is prescribed if any bank allows the transfer of shares after the tax has become due and before it is paid. The banks in New York City, in order to avoid annoyance and vexatious suits, have for several years paid the tax (about three per cent. annually) to the city direct, instead of leaving it for the stockholders to pay; and the chairman of the committee, in his communication, writes as follows:

The tax commissioners refuse to allow time either for a decision by the State court of last resort or for appeal to the legislature for redress. They take the ground that, as they must be governed by what the courts say is the law, and as the courts have spoken, they must act, and act before the 1st of January, 1876.

We reply, substantially as follows:

1st. We speak for national banks, and say they owe their existence to the laws of Congress, and not to the legislature of New York.

Congress expressly exempts the surplus of national banks from taxation for wise and obvious reasons. It desires to build up strong instead of weak banks, for the safety and benefit of the public, no less than for the profit and advantage of the stockholders.

On the other hand, if local taxation is to be exercised without any restriction on the part of the United States, then national banks may be taxed out of existence, and State banks substituted, with all the concomitant evils that may arise. For it is certain that, if existing profits of banks now held as a *surplus fund* are to be subject to an additional tax of three per cent., that fund will be divided among the shareholders, for the simple reason that no bank could afford to carry it.

2d. The construction of the State law by the tax commissioners seems to the committee unsound; for the law says the tax is to be levied on the *value* of the shares; not the market value, or intrinsic value, but "value." And the practice heretofore has been in accordance with law, on the supposition that, without any qualifying word, *par* was understood. The tax has been laid accordingly. Again, the rule of taxation, as adopted by the tax commissioners, has been a practical violation of the United States law, which says the capital of banks shall not be taxed at a higher *rate* than is assessed on other personal property. Whereas the city (not the country) has taxed the shares at \$100 each, if that were the par; while other real and personal property was taxed at only sixty dollars on every hundred dollars. A bank, for instance, of \$200,000 capital, is taxed on that sum; while an individual worth that would be taxed on \$120,000. This is unjust, oppressive, and *ought to be illegal*.

3d. But we claim that the State has no right whatever to tax national banks, excepting to the extent that such right is explicitly granted by the United States law. This principle is made quite emphatic by the United States Supreme Court in the recent

decision of case No. 502, the Farmers and Mechanics' National Bank, Buffalo, against Peter C. Dearing, in relation to usury. In that case, under the third head, the court says: "The national banks were brought into existence by the government for its own good. The National government has exclusive control over them. No State has any. Against the national will, in regard to the banks, as in regard to all other institutions of national creation, the States have no power, by taxation or otherwise, to retard, impede, burden, or in any manner control. This is clear, and, as we think, conclusive."

The president of the Western bank, in his letter, says: "The greatest wrong now existing under our national-currency act is that of taxation—the great lack of uniformity in assessing values, varying from less than twenty-five per cent. of actual value to full value and surplus."

"Section 95 (section 5219 Revised Statutes) clearly *intended* by one of its restrictions to provide against excessive tax on national-bank shares, but it practically fails to protect us, because 'other moneyed capital' is not assessed at one-half value, while in many instances (our own as one) the full value is assessed. We are powerless to *raise* the assessments of others, though unequal; and ours, being actual value, cannot be 'sworn down.' It is now subject to the caprice of local assessors, who gain popularity by the inequality they make, as against all corporate capital—national banks in particular. If this section could be so amended as to read (10th line of section 5219), 'assessed upon other *personal and real property* in the hands of individual citizens of such State,' the evil would be remedied. In this State, our principal 'other moneyed capital' is in railroads, the shares of which are *not taxed*. They pay a small percentage on their earnings; not one-half of one per cent. on their capital, actual or nominal."

The section referred to provides that the real property of the national banks shall be subject to taxation to the same extent, for State, county, or municipal purposes, as is other real property; and it is therefore not probable that it was intended to impose upon the shares of the national banks a tax greater than that imposed upon the shares of other corporations.

Section 5214 of the Revised Statutes provides that the national banks shall pay to the Treasurer the following taxes: One per cent. annually upon the average amount of notes in circulation, and one-half of one per cent. annually upon the average amount of deposits, and the average amount of capital stock not invested in United States bonds.

The following table exhibits the amount of United States taxes* collected, annually, from the organization of the system (1863) to July 1, 1875; which amount has been collected without any expense whatever to the government except the compiling of the returns in the Treasury:

Year.	On circulation.	On deposits.	On capital.	Aggregate.
1864.....	\$53,096 97	\$95,811 25	\$18,402 23	\$167,310 45
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 07	321,881 36	5,840,698 21
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,405 89	3,514,310 39	507,417 76	7,305,134 04
Totals	30,836,937 42	30,104,762 20	4,082,150 78	65,023,850 40

* The amount collected by the Commissioner of Internal Revenue from State banks, savings-banks, and private banks and bankers, during the fiscal year ended June 30, 1875, was as follows:

On deposits.....	\$2,972,260 27
On capital	1,102,241 58
On circulation	*22,746 27
Total.....	4,097,248 12

*Of this amount, \$11,627.92 was derived from the tax of ten per cent. upon unauthorized circulation.

Two cent stamp-tax on bank-checks.

The Secretary of the Treasury, upon the appeal of the Comptroller in April last, decided that examinations of national banks, made for the purpose of ascertaining whether the law requiring the affixing of the two-cent stamp upon bank-checks was observed by them, could be conducted only by bank examiners appointed by this Office; and this opinion has been since confirmed by the United States court for the district of Pennsylvania. Since that time, in compliance with the request of the then Commissioner of Internal Revenue, copies of the reports of the examiners upon this subject have been regularly transmitted to that Office. The officers of internal revenue have considered it their duty to impose a penalty for any neglect to comply with this provision, the amount of the penalty being dependent upon the number of checks found unstamped. No penalty can be collected under the law unless the intent to defraud the government shall be made apparent. The national banks of Baltimore, and associations in many other localities, insisted that there was no intention to defraud; but that the few checks found unstamped were the result either of inadvertence or of the poor sticking quality of the stamps. They have, however, paid under protest the penalties demanded, preferring this course rather than to be forced into litigation with the government. Of the whole number of banks examined since the decision of the Secretary, not more than five have been reported by the examiners as guilty of intentional fraud.

The revenue derived in the fiscal year ending June 30, 1874, from the sale of the two-cent stamps affixed to sight-drafts and checks, was \$1,502,549; the total face value of stamps *manufactured* during the fiscal year ending June 30, 1875, was \$1,944,166. The amount of income arising from the actual use of these stamps during any fiscal year cannot be accurately determined. The annoyance to the banks and to this Office growing out of the strict enforcement of this provision of the law, has been greater than that in reference to all the other restrictions of the national banking laws combined; and the Comptroller, believing that the amount of revenue derived from this source does not counterbalance the evils arising from the surveillance to which all banks and bankers are necessarily subjected thereby, and being satisfied that, in almost every instance, the failure to comply strictly with this requirement is chargeable to the carelessness of transient depositors or to the insufficiency of the mucilage upon government stamps, urgently recommends the repeal of the provision requiring the affixing of the two-cent stamp upon bank-checks.

DIVIDENDS AND EARNINGS.

Section 5212 of the Revised Statutes provides that the national banks shall report to the Comptroller, within ten days after declaring any dividend, the amount of such dividend, and the amount of net earnings in excess of such dividend. From these returns the following table has been prepared, exhibiting the aggregate capital and surplus, total dividends, and total net earnings of the national banks, with the ratio of dividends to capital, dividends to capital and surplus, and earnings to capital and surplus, for each half year, commencing March 1, 1869, and ending September 1, 1875; from which it will be seen that the average dividends upon capital during the last year were less than ten per cent., while the ratio of dividends to capital and surplus was less than eight per cent:

Period of six months ending—	No. of banks.	Capital	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Sept. 1, 1869	1,481	\$401,650,802	\$82,105,848	\$21,767,831	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873	1,912	475,918,683	114,257,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874	1,967	489,510,323	123,469,859	23,529,998	29,544,120	4.81	3.84	4.82
Sept. 1, 1874	1,971	489,938,284	128,364,039	24,929,307	30,036,811	5.09	4.03	4.86
Mar. 1, 1875	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.01	3.96	4.66
Sept. 1, 1875	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.88	3.85	4.56

The following table exhibits, in a concise form, the ratio of dividends to capital, of dividends to capital and surplus, and of net earnings to capital and surplus, of the national banks in every State of the Union, and in the principal cities, semi-annually from March 1, 1871, to September 1, 1875.

Table exhibiting, by States and reserve-cities, the ratios of dividends to capital, and

States, Territories, and cities.		Ratios of dividends to capital for six months ending—										Ratios of dividends to			
		1871.		1872.		1873.		1874.		1875.		1871.		1872.	
		Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.	Mar.	Sept.
		1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.	1.
		Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.
1	Maine.....	5.2	5.1	5.1	5.2	5.5	5.5	6.1	5.4	5.3	5.4	4.4	4.4	4.3	4.4
2	New Hampshire ..	4.6	4.7	4.8	4.6	4.7	4.9	4.8	4.9	5.0	4.9	4.2	4.0	4.1	4.0
3	Vermont.....	4.7	4.8	4.8	4.6	4.7	5.3	4.7	4.6	4.7	4.6	4.1	4.2	4.2	4.0
4	Massachusetts.....	5.4	5.3	5.4	5.4	5.5	5.4	5.1	5.2	5.2	5.3	4.3	4.9	4.3	4.2
5	Boston.....	4.9	4.8	4.7	4.5	4.4	4.9	4.4	4.7	4.4	4.1	4.1	3.9	3.9	3.7
6	Rhode Island.....	4.4	4.3	4.4	4.4	4.4	4.5	4.2	4.3	4.6	4.5	4.0	3.9	3.9	3.9
7	Connecticut.....	5.3	5.2	5.2	5.3	5.4	5.9	5.1	5.2	5.2	5.4	4.4	4.2	4.3	4.3
8	New York.....	4.8	4.4	4.7	4.4	5.1	4.6	4.7	4.5	5.0	4.6	4.1	3.7	3.9	3.6
9	New York City ..	4.7	4.7	4.9	4.7	4.8	4.7	4.6	4.8	4.8	4.5	3.7	3.7	3.9	3.7
10	Albany.....	5.3	4.9	4.1	5.7	5.4	4.9	5.9	5.0	5.6	4.7	3.9	3.6	3.0	3.9
11	New Jersey.....	5.6	5.1	5.7	5.4	5.3	5.4	4.9	5.1	4.9	4.8	4.6	4.2	4.6	4.3
12	Pennsylvania.....	5.3	5.2	5.4	5.2	5.0	5.2	4.8	5.1	4.9	5.0	4.3	4.2	4.3	4.2
13	Philadelphia.....	4.9	5.7	5.7	5.8	5.8	5.8	5.7	5.7	5.8	5.5	4.2	4.1	4.1	4.1
14	Pittsburgh.....	5.1	5.4	5.4	5.3	5.5	5.6	5.1	5.4	5.2	4.8	4.1	4.2	4.2	4.1
15	Delaware.....	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.2	5.2	4.9	4.1	4.1	4.1
16	Maryland.....	5.6	5.2	5.1	5.3	5.2	5.0	5.1	5.2	5.5	5.4	4.7	4.4	4.4	4.5
17	Baltimore.....	4.6	4.7	5.1	5.3	5.1	5.0	4.9	5.7	5.1	5.1	4.1	4.0	4.3	4.5
18	District of Columbia.				4.0	4.0	4.0	4.0	4.0	4.0	4.0				3.7
19	Washington.....	5.0	5.0	2.0	4.6	5.0	4.6	2.4	2.0	4.7	4.7	4.0	4.0	2.1	3.7
20	V.....	4.7	4.3	4.0	4.7	4.2	4.1	4.7	4.9	4.6	4.6	4.3	4.0	4.2	4.2
21	W.....	5.3	4.1	5.4	5.3	5.3	5.4	4.5	4.3	5.0	5.1	4.7	3.7	4.9	4.8
22	N.....	4.3	4.4	6.0	5.0	5.3	5.5	4.6	4.7	4.3	4.2	3.9	4.2	5.7	4.8
23	S.....	6.0	5.4	5.4	5.1	4.2	4.8	4.1	4.3	4.6	4.4	5.4	5.0	5.8	4.8
24	G.....	9.3	5.3	4.9	5.3	5.3	5.2	5.4	5.3	5.1	3.7	6.2	4.2	4.4	4.7
25	F.....														
26	A.....	4.7	5.6	3.4	6.4	4.3	5.0	4.7	5.8	4.2	3.9	4.6	5.2	3.9	6.2
27	.....	6.1	5.9	5.6	5.5	5.3	3.4	2.5	3.6	2.9	4.1	5.7	5.0	5.4	5.3
28	T.....	1.9	5.9	4.4	7.7	11.2	3.9	5.8	9.3	3.4	2.6	1.7	5.4	4.6	7.0
29	A.....						3.3	3.7	3.3		7.1				
30	K.....	5.0	4.6	4.2	4.8	4.9	4.7	4.6	4.8	4.1	4.5	5.8	4.3	3.9	4.5
31	.....	5.0	11.0	5.4	5.0	5.1	4.5	3.7	5.0	5.0	4.7	4.4	9.9	4.9	4.6
32	Tennessee.....	6.0	5.8	5.8	6.0	5.6	5.7	4.7	5.4	4.9	5.3	7.7	5.2	5.3	5.5
33	Ohio.....	5.7	5.6	5.8	6.0	5.7	5.6	5.0	5.3	5.3	5.5	4.7	4.6	4.7	4.9
34	Cincinnati.....	4.8	5.4	4.9	5.4	4.9	5.5	4.9	5.5	4.9	5.5	4.2	4.6	4.2	4.6
35	Cleveland.....	3.0	3.9	4.2	5.1	4.9	4.7	3.7	4.9	4.9	5.0	2.7	3.5	3.7	4.5
36	Indiana.....	6.0	5.6	5.4	5.9	6.5	5.2	4.8	5.6	5.0	5.3	4.2	4.5	4.4	4.6
37	Illinois.....	6.3	6.1	5.7	5.5	5.6	6.2	5.7	7.0	5.8	6.0	5.0	4.9	4.7	4.5
38	Chicago.....	4.8	5.0		6.2	4.1	5.1	4.0	3.7	3.5	4.4	3.6	3.8		5.0
39	Michigan.....	6.1	5.1	6.5	6.1	6.2	5.5	5.5	4.8	5.6	5.4	4.7	4.1	5.3	5.1
40	Detroit.....	5.0	5.0	5.3	5.0	5.9	5.5	5.8	5.5	5.8	5.5	4.1	4.1	4.3	3.8
41	Wisconsin.....	9.2	4.1	4.9	4.9	5.5	5.3	7.1	5.0	6.9	6.1	6.0	3.4	4.2	4.1
42	Milwaukee.....	5.3	4.6	4.9	19.0	5.9	5.9	4.6	4.9	4.9	5.3	4.2	3.7	3.8	15.2
43	Iowa.....	5.8	5.1	4.8	14.1	5.3	5.6	5.3	6.9	5.5	5.9	4.8	4.2	4.0	9.6
44	Minnesota.....	2.1	6.9	5.2	5.9	4.7	6.5	6.4	5.8	6.2	3.8	6.9	5.9	4.6	5.1
45	Missouri.....	17.3	5.3	5.2	4.7	6.0	5.9	3.7	3.9	4.6	4.6	14.2	4.7	4.7	4.2
46	Saint Louis.....	3.1	3.3	3.2	3.2	3.6	4.8	3.3	3.7	3.9	3.7	2.9	3.0	2.9	2.8
47	Kansas.....	6.1	5.6	4.6	5.5	6.7	4.9	3.2	5.7	4.1	4.5	5.6	5.3	4.4	5.0
48	Leavenworth.....	8.0	5.0	10.0								6.2	3.7	7.3	
49	Nebraska.....	6.2	6.2	7.1	6.6	6.8	2.8	4.8	17.2	5.1	7.6	5.4	5.4	6.4	5.9
50	Oregon.....		4.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0		3.9	5.9	5.8
51	California.....					5.0	3.0	5.6	6.6	6.5	6.3				
52	San Francisco.....			0.8	5.0	5.8	5.0	6.4	6.0	6.6	6.5				4.9
53	New Mexico.....		4.0	7.0	7.0	7.0	6.5	6.5	6.5	6.5	6.5			6.3	6.9
54	Colorado.....		2.6	2.5	3.3	4.5	2.8	2.8	17.9	13.1	7.2		7.1	2.1	2.8
55	Utah.....			50.0			15.0	4.4	2.7	4.0	4.0			21.8	
56	Wyoming.....														
57	Idaho.....	16.0	15.0	14.0	13.0	15.0	12.0	23.0	20.0	20.0	20.0	14.9	13.9	12.7	11.7
58	Montana.....			12.0		3.9		3.4	11.8	12.5	3.6			10.9	
59	Dakota.....							6.0	4.5						
	Averages.....	5.2	5.0	5.1	5.1	5.2	5.1	4.8	5.1	5.0	4.9	4.2	4.1	4.2	4.2

of dividends and of earnings to capital and surplus, March 1, 1871, to September 1, 1875.

capital and surplus for six months ending—						Ratios of earnings to capital and surplus for six months ending—											
1873.		1874.		1875.		1871.		1872.		1873.		1874.		1875.			
Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.	Mar. 1.	Sept. 1.		
Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.	Perct.		
4.6	4.6	5.1	4.4	4.3	4.4	5.7	6.0	5.2	5.6	5.8	5.7	5.9	5.4	5.7	5.3	1	
4.0	3.7	4.1	4.1	4.1	4.1	5.3	4.6	4.8	4.9	5.4	2.7	6.3	4.5	4.8	4.2	2	
4.0	4.4	3.9	3.8	3.8	3.7	5.3	4.8	4.9	5.3	5.8	5.3	5.2	5.1	5.1	4.8	3	
4.2	4.1	3.9	4.0	4.0	4.0	5.5	5.2	5.0	5.5	5.7	5.6	4.7	5.1	4.5	4.7	4	
4.0	3.9	3.5	3.7	3.5	3.3	4.9	4.6	4.6	4.5	4.9	4.8	4.4	4.4	4.1	3.8	5	
3.9	3.8	3.6	3.6	3.8	3.7	4.8	4.7	4.6	5.3	5.4	5.3	5.5	4.7	4.3	4.4	6	
4.3	4.1	4.0	4.1	4.0	4.1	5.3	5.2	5.1	5.5	5.3	5.2	4.9	4.7	4.3	4.6	7	
4.2	3.8	3.8	3.7	4.1	3.7	5.0	4.5	4.5	5.1	5.1	5.0	4.5	4.3	4.3	4.4	8	
3.7	3.7	3.5	3.6	3.6	3.4	4.4	4.5	4.0	4.8	4.3	5.1	4.1	4.8	3.8	3.6	9	
3.7	3.3	3.5	3.3	3.5	2.7	3.7	3.6	5.6	5.2	5.7	4.7	5.3	3.9	3.4	3.3	10	
4.2	4.3	3.9	4.0	3.9	3.8	5.8	5.9	5.6	5.4	5.4	5.1	4.4	3.5	5.1	4.8	11	
4.0	4.1	3.8	4.0	3.9	3.9	4.8	5.2	5.2	5.0	5.3	5.2	5.0	4.6	4.3	4.1	12	
4.1	4.1	4.0	4.0	4.1	3.8	4.4	4.4	4.6	4.6	4.6	4.7	4.3	4.5	4.2	3.9	13	
4.3	4.2	3.8	4.1	3.9	3.7	5.0	4.8	4.9	5.0	4.4	5.5	4.4	5.0	4.4	4.3	14	
4.0	4.0	4.0	4.0	4.0	4.0	4.5	4.6	4.4	4.9	4.9	4.7	4.2	4.5	4.3	4.0	15	
4.4	4.1	4.2	4.2	4.4	4.3	5.3	4.8	4.5	5.5	4.9	5.6	5.2	5.4	4.7	5.1	16	
4.2	4.1	4.1	4.7	4.2	4.3	5.3	4.9	5.4	5.6	4.3	5.0	5.4	4.7	4.8	4.2	17	
3.6	3.6	3.6	3.5	3.5	3.5			4.8	5.8	5.9	5.7	5.1	5.8	2.4	1.8	18	
3.9	3.7	1.9	6.2	3.9	3.9	5.2	7.6	3.0	5.3	6.2	6.4	4.9	4.7	6.2	5.0	19	
4.2	3.6	4.0	3.7	3.8	3.9	6.8	6.6	5.3	6.0	6.9	6.4	5.0	4.6	4.6	5.8	20	
4.7	4.7	3.9	3.7	4.2	4.2	5.3	3.5	5.8	5.9	5.4	5.2	4.7	4.2	5.5	5.8	21	
5.0	5.1	4.3	4.3	3.9	3.9	5.9	6.2	7.3	3.7	6.5	6.7	5.8	5.5	5.5	5.2	22	
3.8	4.3	3.1	4.8	4.2	3.8	7.5	5.9	6.7	6.5	6.1	5.6	4.9	2.9	6.2	4.3	23	
4.6	4.5	4.7	4.6	5.1	3.0	6.7	5.8	5.9	6.7	6.6	7.9	4.2	4.7	4.0	3.0	24	
														0.1	5.9	25	
4.0	4.6	4.3	5.3	3.8	3.6	11.3	5.7	4.3	9.4	5.2	8.6	3.9	5.8	4.4	4.6	26	
5.0	3.2	2.3	3.4	2.7	3.8	7.5	3.3	6.3	6.9	6.3	4.2	3.3	4.8	2.6	3.7	27	
9.6	3.1	4.8	7.6	2.8	2.1	6.8	6.4	9.1	12.1	10.7	11.2	6.9	8.8	5.7	6.0	28	
	3.0	3.3	3.0		6.3				0.3	4.3	2.9	3.4	3.8	5.2	1.2	29	
4.5	4.3	4.2	4.3	3.6	4.0	6.1	5.4	4.8	5.7	5.8	5.7	5.5	5.3	5.1	5.6	30	
4.7	4.1	3.4	4.5	4.6	4.3	4.5	5.7	5.5	5.2	5.8	5.3	5.0	5.8	5.2	5.2	31	
5.0	5.1	4.1	4.8	4.3	4.7	8.3	7.1	7.8	5.8	6.5	6.4	4.7	5.8	5.3	5.2	32	
4.7	4.6	4.1	4.3	4.3	4.4	6.0	5.9	6.1	6.0	5.9	5.7	5.4	5.1	4.8	5.0	33	
4.1	4.5	4.0	4.5	4.0	4.5	6.7	4.4	4.8	5.3	5.8	6.0	5.5	5.2	5.7	5.9	34	
4.3	4.1	3.3	4.3	4.3	4.3	3.1	4.0	5.7	5.3	6.6	5.5	4.6	4.9	4.7	4.9	35	
5.2	4.2	3.8	4.4	4.7	4.2	6.3	5.4	5.4	5.2	4.7	5.9	5.2	5.4	6.0	4.9	36	
4.5	5.0	4.6	5.6	4.6	4.7	6.8	6.6	6.1	6.5	6.7	6.7	5.9	6.4	6.4	6.5	37	
3.2	3.9	3.0	2.7	2.5	2.9	7.5	6.9		6.8	8.3	8.0	5.7	4.5	6.0	9.4	38	
5.1	4.5	4.5	3.9	4.6	4.4	7.1	6.3	6.6	7.1	6.6	6.7	5.5	5.4	5.3	6.3	39	
4.3	4.1	4.3	4.0	4.2	4.0	6.1	6.6	6.9	6.7	6.2	6.8	6.5	6.8	6.2	6.5	40	
4.5	4.2	5.7	4.0	5.5	4.8	9.0	5.3	6.7	5.5	6.8	6.8	6.1	6.1	6.1	5.6	41	
4.5	4.4	3.3	3.5	3.4	3.5	6.6	6.3	4.9	13.0	6.3	7.4	5.1	4.5	6.6	4.2	42	
4.4	4.6	4.3	5.7	4.5	4.8	6.3	5.5	5.9	11.8	6.4	6.2	6.1	5.9	5.8	6.6	43	
4.0	5.6	5.5	5.0	5.2	3.2	8.5	7.1	7.1	7.3	7.7	6.2	6.5	7.2	8.0	5.2	44	
5.2	5.0	3.2	3.3	3.8	3.8	8.6	7.0	8.0	10.2	8.6	8.9		5.2	2.8	5.4	45	
3.2	3.5	2.9	3.3	3.4	3.2	2.9	4.4	4.1	4.0	3.9	4.5	3.6	3.9	4.6	1.8	46	
6.1	4.3	2.8	4.9	3.5	3.8	10.8	10.2	9.0	6.9	8.5	8.0	5.2	5.1	5.3	4.2	47	
						7.4	6.8	6.7								48	
5.9	8.2	4.1	15.2	4.5	6.6	12.7	3.6	6.5	7.5	10.7	8.5	6.4	9.6	6.5	7.4	49	
5.0	5.0	5.0	5.0	5.0	5.0	7.7	11.9	15.2	20.9	17.4	13.4	11.7	10.1	13.5	14.9	50	
4.9	3.0	5.4	6.3	6.3	6.1					7.7	4.8	10.0	8.7	6.1	8.2	51	
5.6	5.1	5.9	6.1	5.9	5.8		2.1	5.7	5.5	9.9	6.7	7.1	6.6	9.2	8.7	52	
6.6	6.2	6.1	6.0	5.9	5.8		5.0	7.7	9.5	8.7	7.8	7.8	7.4	7.9	6.8	53	
3.9	2.2	2.1	13.2	9.7	5.5	0.1	2.8	6.4	4.7	14.5	11.1	13.2	10.3	11.9	9.2	54	
	13.7	4.0	2.3	3.2	3.0	1.4	5.5	47.8	1.5	2.2	10.7	4.5	5.7	11.2	6.3	55	
												5.6	6.8	4.1	8.6	56	
13.2	10.5	19.7	16.8	16.5	16.3	16.4	13.9	15.2	23.6	16.8	9.5	21.5	18.3	18.6	18.1	57	
3.6		2.9	9.9	10.2	3.0	2.8	18.9	16.7	7.6	13.5	11.7	11.6	0.9	8.4	7.1	58	
		5.8	4.3								2.0	7.6	5.1	6.6	5.1	59	
4.2	4.1	3.8	4.0	3.9	3.8	5.2	5.0	5.0	5.4	5.4	5.5	4.8	4.9	4.7	4.6		

SPECIE, PAPER CURRENCY, AND BANK-CHECKS.

The table below exhibits the amount of specie held by the national banks at the dates mentioned—the coin, coin-certificates, and checks payable in coin held by the national banks in the city of New York being stated separately—for the last seven years.

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. coin-certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868	\$1,698,623 24	\$6,390,140	\$1,536,353 66	\$9,625,116 90	\$3,378,596 49	\$13,003,713 39
Jan. 4, 1869	1,902,769 48	18,038,520	2,348,140 49	22,289,429 97	7,337,320 29	29,626,750 26
Apr. 17, 1869	1,652,575 21	3,720,040	1,469,826 64	6,842,441 85	3,102,090 30	9,944,532 15
June 12, 1869	2,542,533 96	11,953,680	975,015 82	15,471,229 78	2,983,860 70	18,455,090 48
Oct. 9, 1869	1,792,740 73	16,897,900	1,013,948 72	19,704,589 45	3,297,816 38	23,002,405 83
Jan. 22, 1870	6,196,036 29	28,501,460	2,190,644 74	36,888,141 03	11,457,242 69	48,345,383 72
Mar. 24, 1870	2,647,908 39	21,872,480	1,069,094 30	25,589,482 69	11,507,060 75	37,096,543 44
June 9, 1870	2,942,400 24	18,660,920	1,163,905 88	22,767,226 12	8,332,211 66	31,099,437 78
Oct. 8, 1870	1,607,742 91	7,533,900	3,994,006 42	13,135,649 33	5,324,362 14	18,460,011 47
Dec. 28, 1870	2,268,581 96	14,063,540	3,742,126 87	20,080,248 83	6,227,002 76	26,307,251 59
Mar. 18, 1871	2,982,155 61	13,099,720	3,829,881 64	19,911,757 25	5,857,409 39	25,769,166 64
Apr. 29, 1871	2,047,930 71	9,845,080	4,382,107 24	16,275,117 95	6,456,909 07	22,732,027 02
June 10, 1871	2,249,408 06	9,161,160	3,680,854 92	15,091,422 98	4,833,532 18	19,924,955 16
Oct. 2, 1871	1,121,869 40	7,590,260	1,163,628 44	9,875,757 84	3,777,240 33	13,252,998 17
Dec. 16, 1871	1,454,930 73	17,354,740	4,255,631 39	23,065,302 12	6,529,997 44	29,595,299 56
Feb. 27, 1872	1,490,417 70	12,341,060	3,117,100 90	16,948,578 60	8,559,246 72	25,507,825 32
Apr. 19, 1872	1,828,659 74	10,102,400	4,715,364 25	16,646,423 99	7,787,475 47	24,433,899 46
June 10, 1872	3,782,909 64	11,412,160	4,219,419 52	19,414,489 16	4,842,154 98	24,256,644 14
Oct. 3, 1872	920,767 37	5,454,580	.....	6,375,347 37	3,854,409 42	10,229,756 79
Dec. 27, 1872	1,306,001 05	12,471,940	.....	13,778,031 05	5,269,305 40	19,047,336 45
Feb. 28, 1873	1,958,769 86	11,539,780	.....	13,498,549 86	4,279,123 67	17,777,673 53
Apr. 25, 1873	1,344,950 93	11,743,320	.....	13,088,250 93	3,780,557 81	16,868,808 74
June 13, 1873	1,442,097 71	22,139,080	.....	23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873	1,063,210 55	13,522,600	.....	14,585,810 55	5,282,658 90	19,868,469 45
Dec. 26, 1873	1,376,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874	1,842,525 00	13,671,660	.....	15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874	1,291,786 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875	1,084,555 54	10,622,160	.....	11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875	930,105 76	5,753,220	.....	6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73

The specie, as returned by the national banks on October 1st of this year,* is classified as follows: Coin, \$3,364,569.74; United States coin-certificates, \$4,485,760—total, \$8,050,329.73. It will be observed that the amount of coin then held is less than at any time during the last six years—the amounts held by the banks of New York City and by all the banks of the country being, respectively, \$9,450,641.66, and \$13,190,615.48 less than the amounts held by them in October of last year.

This marked decrease in the amount of specie is believed to arise from the increased demand for commercial balances abroad, and from the special demand during the late monetary excitement in San Francisco. Authoritative statistics show that sixty-four millions of specie were exported during the first nine months of the present year, as against forty-four millions for the same period last year. The demand from San Francisco is believed to have been about five millions.

The Director of the Mint gives the following estimate of the move-

* The average amount of specie held by the national banks of the city of New York during the week ending November 27, was \$14,425,000.

ment of specie for the last three years, and of the amount in the country on June 30, 1874, and June 30, 1875:

Specie held by the Treasury and the national banks June 30, 1872.....	\$98,389,864
Estimated amount in Pacific coast States and Territories at that date...	20,000,000
Estimated amount held by bankers and others elsewhere.....	10,000,000
Estimated product of United States mines for two years.....	140,000,000
Imports of coin and bullion for same period.....	49,695,343

Total.....	318,085,207
Deduct exports of coin and bullion during same period.....	151,238,979

Total estimated amount of specie on hand June 30, 1874.....	166,846,228
Estimated product of United States mines for the year ending June 30, 1875.....	72,000,000
Imports of coin and bullion for the year.....	20,900,717

Total.....	259,746,945
Deduct exports of coin and bullion during the year.....	92,132,142

Total estimated amount of coin and bullion in the country June 30, 1875. 167,614,803

The Director says that in this estimate no account has been taken of the amount of gold and silver consumed in the arts and manufactures from June 30, 1872, to June 30, 1875. It is difficult to obtain any reliable data upon this point. Whatever the amount may have been, it was reduced to a considerable extent by the plate, and other manufactured articles of gold and silver, which found their way to the melting-pot from the accumulated stock of the country. Making due allowance for the latter, the amount to be deducted from the estimated total may be stated at, say \$15,000,000; and, allowing \$10,000,000 for possible over-estimates, this would leave the amount of coin and bullion in the country on the 30th of June, 1875, about \$142,000,000. Of this total, from \$12,000,000 to \$15,000,000 consists of silver coin and bullion.

The following table exhibits the amount and kinds of outstanding paper currency of the government and of the national banks on the 1st day of November in each year, from 1865 to 1875, inclusive:

Date.	United States issues.				National-bank notes.	Aggregate.
	Fractional currency.	Old demand-notes.	Legal-tender notes.	Total.		
November 1, 1866..	\$27,588,010	\$250,357	\$389,945,428	\$417,783,795	\$292,964,532	\$710,748,327
November 1, 1867..	30,706,633	208,392	356,956,453	387,871,478	299,153,296	687,024,774
November 1, 1868..	33,413,985	137,555	355,883,518	389,435,058	299,887,675	689,322,733
November 1, 1869..	37,035,442	113,258	356,000,000	393,148,700	299,910,419	693,059,119
November 1, 1870..	39,289,794	102,231	356,000,000	395,392,025	302,607,942	697,999,967
November 1, 1871..	39,488,143	92,821	357,500,000	397,080,964	324,773,260	721,854,224
November 1, 1872..	42,316,786	86,053	360,566,764	402,969,603	340,993,470	743,963,073
November 1, 1873..	48,041,350	79,667	366,922,018	415,043,035	348,350,949	763,393,984
November 1, 1874..	47,385,698	75,267	382,000,000	429,460,965	351,927,246	781,388,211
November 1, 1875..	40,681,629	69,707	373,236,244	413,987,581	348,216,902	762,204,483
June 30, 1874.....	45,772,010	76,777	382,000,000	427,848,787	349,894,182	777,742,969
January 14, 1875...	45,360,498	72,317	382,000,000	427,432,815	351,861,450	779,294,265

The table below, compiled from information furnished through the courtesy of W. A. Camp, esq., manager of the New York clearing-house association, exhibits the transactions of the clearing-house of that city, and the amount and ratio of currency required for the pay-

of the State comptroller within three years from the date of such first notice. After the expiration of that time the comptroller is authorized to surrender to the order of the bank any securities he may hold for the redemption of its notes.

From an examination of the official reports of the State superintendent, transmitted through the courtesy of the State comptroller, it is found that the greatest amount of circulation issued to two hundred and forty Wisconsin State banks was \$7,565,409, and that the amount remaining unredeemed is \$134,747; the proportion of outstanding or unredeemed notes being 1.78 per cent, only, of the amount issued.

The following table gives similar information as to the national banks which failed prior to the year 1870, from which it will be seen that the amount of circulation issued to them was \$1,554,400, the amount outstanding on November 1, 1875, \$21,653, and that the proportion of notes remaining unredeemed is only 1.39 per cent. of the total issue.

Name and location of bank.	Receiver appointed—	Circulation issued.	Circulation outstanding.	Percentage unredeemed.
First National Bank, Attica, N. Y.	Apr. 14, 1865	\$44,000	\$484 00	1.10
Venango National Bank, Franklin, Pa.	May 1, 1866	85,000	621 50	.73
Merchants' National Bank, Washington, D. C.	May 8, 1866	180,000	2,316 00	1.28
First National Bank, Medina, N. Y.	Mar. 13, 1867	40,000	468 25	1.17
Tennessee National Bank, Memphis, Tenn.	Mar. 21, 1867	90,000	896 25	.99
First National Bank, Selma, Ala.	Apr. 30, 1867	85,000	1,013 25	1.19
First National Bank, New Orleans, La.	May 20, 1867	180,000	2,804 50	1.55
National Unadilla Bank, Unadilla, N. Y.	Aug. 29, 1867	100,000	940 50	.94
Farmers and Citizens' National Bank, Brooklyn, N. Y.	Sept. 6, 1867	253,900	2,679 75	1.05
Croton National Bank, New York, N. Y.	Oct. 1, 1867	180,000	1,476 25	.82
First National Bank, Bethel, Conn.	Feb. 28, 1868	26,300	520 50	1.97
First National Bank, Keokuk, Iowa.	Mar. 3, 1868	90,000	1,086 00	1.20
National Bank, Vicksburg, Miss.	Apr. 24, 1868	25,500	481 25	1.88
First National Bank, Rockford, Ill.	Mar. 15, 1869	45,000	1,042 00	2.31
First National Bank of Nevada, Austin, Nev.	Oct. 14, 1869	129,700	4,823 50	3.71
		1,554,400	21,653 50	1.39

INSOLVENT BANKS.

Since my last annual report receivers have been appointed for five national banks, as follows:

Gibson County National Bank, Princeton, Indiana.
 First National Bank of Utah, Salt Lake City, Utah.
 Cook County National Bank, Chicago, Ill.
 First National Bank of Tiffin, Ohio.
 Charlottesville National Bank, Va.

During the year dividends have been declared as follows:

Merchants' National Bank, Washington, D. C., 10 per cent.
 National Unadilla Bank, Unadilla, N. Y., $13\frac{3}{8}$ per cent; total, $45\frac{3}{8}$ per cent.
 Scandinavian National Bank, Chicago, 15 per cent; total, 40 per cent.
 Atlantic National Bank, New York, 15 per cent; total, 70 per cent.
 First National Bank, Washington, D. C., 10 per cent; total, 60 per cent.
 Merchants' National Bank, Petersburg, Va., 9 per cent; total, 24 per cent.
 First National Bank, Mansfield, Ohio, 10 per cent; total, 35 per cent.
 First National Bank, Norfolk, Va., 15 per cent; total, 35 per cent.
 First National Bank of Rockford, Ill., $16\frac{2}{3}$ per cent; total, $41\frac{2}{3}$ per cent.
 First National Bank of Carlisle, Pa., 15 per cent; total, 40 per cent.
 First National Bank of Topeka, Kans., 15 per cent; total, 45 per cent.
 Gibson County National Bank of Princeton, Ind., 40 per cent.
 First National Bank of Utah, Salt Lake City, Utah, 15 per cent.
 National Bank of the Commonwealth, City of New York, 20 per cent. to shareholders.
 First National Bank of Fort Smith, Ark., 13 per cent. to shareholders.

The affairs of the National Unadilla Bank, New York, of the First National Bank of Fort Smith, Ark., and of the First National Bank of

Rockford, Ill., have been finally closed; and it is expected that during the next year those of the Ocean National Bank of New York City, the First National Bank of New Orleans, the First and Merchants' National Banks of Petersburg, Va., the First National Bank of Washington, D. C., the Gibson County National Bank of Princeton, Ind., and of the Wallkill National Bank of Middletown, N. Y., will be finally closed.

Many of the claims against the Eighth National Bank of New York City have, during the past year, been assumed and liquidated by the stockholders of the bank in their individual capacity; and these liquidated claims have by them been turned over to this Office, in lieu of the payment of assessments, amounting to fifty-five per cent., made upon them as stockholders on account of such claims. The uncollected assets of the bank have also been sold by the receiver to the representative of the stockholders, under the order of the United States district court. On other claims against the association, for small amounts remaining outstanding, dividends have been declared in full. The creditors of the National Bank of the Commonwealth of New York City have been paid in full, and dividends amounting to twenty per cent. have, during the last year, been declared in favor of its shareholders. Dividends amounting to thirteen per cent. have also been declared in favor of the shareholders of the First National Bank of Fort Smith, Ark.

On account of a deficiency of assets, assessments have been directed to be made, under section 5151 of the Revised Statutes, upon the shareholders of the following-named banks: First National Bank, New Orleans; Crescent City National Bank, New Orleans; New Orleans National Banking Association; Atlantic National Bank, of New York City; Wallkill National Bank, Middletown, N. Y.; First National Bank, Washington, D. C.; First National Bank, Norfolk, Va.; First National Bank, Anderson, Ind., and the Scandinavian National Bank of Chicago, Ill.; and suits have been directed to be brought against their delinquent shareholders for the enforcement of their liability under the section named.

It is impossible to prevent delays in liquidating the affairs of insolvent banks when the stockholders of such institutions resist by litigation the enforcement of the personal-liability clause of the national-bank act. Every effort will in such cases be made to close up the affairs of the banks with the least possible expense to creditors and shareholders.

SECURITY OF CIRCULATING NOTES.

The following table exhibits the kinds and amounts of United States bonds held by the Treasurer on the 1st day of November, 1875, to secure the redemption of the circulating notes of national-banks:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Loan of February, 1861, (81's)	February 8, 1861	6 per cent.	\$3, 675, 000
Loan of July and August, 1861, (81's) ...	July 17 and August 5, 1861.	do	51, 059, 350
Loan of 1863, (81's)	March 3, 1863	do	28, 046, 700
Five-twenties of March, 1864	March 3, 1864	do	179, 000
Five-twenties of June, 1864	June 30, 1864	do	4, 656, 200
Five-twenties of 1865	March 3, 1865	do	8, 272, 700
Consols of 1865	do	do	6, 536, 650
Consols of 1867	do	do	10, 282, 100
Consols of 1868	do	do	2, 981, 000
Ten-forties of 1864	March 3, 1864	5 per cent.	97, 974, 150
Funded loan of 1861	July 14, 1870, and January 20, 1871	do	141, 072, 050
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6 per cent.	12, 814, 512
Total .....	.....	.....	367, 549, 412

These securities consist of \$128,503,212 of six per cent., and \$239,046,200 of five per cent. bonds. The amount of six per cent. bonds now held is \$17,478,438 less than on November 1, 1874, and the five per cent. bonds have also been reduced \$393,900 during the same period.

Since October 1, 1870, there has been an increase of five per cent. bonds, amounting to \$143,103,650, and a decrease of six per cent. bonds of \$118,388,088. Since October, 1865, the increase in five per cent. bonds has been \$162,193,600, and the decrease of six per cent. bonds \$147,747,338.

CLASSIFICATION OF STOCKS AND BONDS.

Below is a statement of the aggregate amounts of the various kinds of bonds, stocks, and mortgages, and the amount of real estate owned by the national banks of the United States on the 30th day of June, 1875 :

United States bonds, par value.....	\$402,028,100 00
Stocks and bonds of States.....	\$3,105,143 56
Stocks and bonds of cities.....	8,074,630 77
Stocks and bonds of corporations.....	15,067,623 29
Bonds of counties and towns.....	2,848,595 84
Bonds and mortgages, on real estate	2,914,322 72
	32,010,316 18
Real estate owned, including banking-house property.....	37,956,241 37
Total	471,994,657 55

RESERVE.

The following table exhibits, for October 1, of this year, the amount of reserve required to be held by the national banks under the act of June 20, 1874, (which repealed the requirement of reserve upon circulation;) the amount which would, at the same date, have been required by the previous law; the amount then actually held, classified so as to show the proportions in bank and with reserve and redeeming agents; and the amount of legal-tender reserve released under the operation of the act named.

Location of banks.	Total reserve required.		Re-serve held.	Legal-tender reserve required.				Legal tender reserve released by act of June 20, 1874.	Classification of re-serve held.		
	Act of June 20, 1874.	Nation-al-bank act..		Act of June 20, 1874.			Nation-al-bank act.		Specie.	Other lawful money.	Due from agents.
				In bank.	In the Treas-ury.	Total.					
States and Terri-tories.....	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.
New York City...	\$45.9	\$80.3	\$99.7	\$13.7	\$11.6	\$25.3	\$32.3	\$7.0	\$1.2	\$45.3	\$53.2
Other reserve ties.....	50.6	55.1	60.5	49.5	1.1	50.6	55.1	4.5	5.0	55.5	.....
	55.1	72.2	73.8	25.7	3.6	29.3	36.1	6.8	0.8	40.7	32.3
Totals.....	151.6	207.6	234.0	88.9	16.3	105.2	123.5	18.3	7.0	141.5	85.5

An examination of the table shows that the national banks held on October 1, 1875, \$26,400,000 more of reserve than would have been required prior to the act of June 20, 1874, and \$82,400,000 more than is required under that act. The amount of cash-reserve held was \$148,500,000, which sum exceeds by \$25,000,000 the amount required prior to June 20, 1874, and is \$43,300,000 greater than that required under the present act.

The following tables exhibit the amount of circulation and of net deposits, together with the reserve held by the national banks, at three periods in each year, from 1870 to the present time :

STATES AND TERRITORIES, EXCLUSIVE OF RESERVE CITIES.

Dates.	Num- ber of banks.	Liabilities.			Reserve req'd.	Reserve held.	Ratio of reserve.	Classification of reserve.		
		Circula- tion.	Net de- posits.	Total.				Specie.	Other lawful money.	Due from agents.
		Millions	Millions	Millions	Millions	Millions	Per cent.	Millions	Millions	Millions
March 24, 1870.....	1,397	\$189.0	\$216.1	\$405.1	\$60.8	\$92.4	\$22.8	\$3.3	\$39.0	\$50.1
June 9, 1870.....	1,396	188.7	219.1	407.8	61.2	92.0	22.6	2.9	40.1	49.0
October 8, 1870.....	1,400	189.8	216.2	406.0	60.9	84.8	20.9	2.4	37.3	44.1
April 25, 1871.....	1,482	202.8	235.8	438.6	65.8	98.7	22.6	2.5	40.5	55.7
June 10, 1871.....	1,497	204.2	241.1	445.3	66.8	101.7	22.8	2.0	40.4	59.3
October 2, 1871.....	1,537	210.2	257.4	467.6	70.1	98.9	21.2	1.8	41.5	55.6
April 19, 1872.....	1,616	220.1	267.3	487.4	73.1	98.0	20.2	2.6	43.2	52.2
June 10, 1872.....	1,626	222.0	268.8	490.8	73.6	101.8	20.7	1.9	42.1	57.8
October 3, 1872.....	1,689	227.3	282.1	509.4	76.4	97.8	19.2	2.0	43.3	52.5
April 25, 1873.....	1,732	231.9	290.7	522.6	78.4	105.7	20.2	1.6	45.1	59.0
June 13, 1873.....	1,737	232.8	294.9	527.7	79.2	108.9	20.6	1.7	44.9	62.3
September 12, 1873..	1,747	233.1	303.8	536.9	80.6	110.5	20.6	2.1	44.5	63.9
May 1, 1874.....	1,751	235.8	296.2	532.0	78.4	112.6	21.6	2.4	50.1	60.1
June 26, 1874.....	1,755	235.4	297.4	532.8	78.5	111.5	21.3	2.2	47.3	62.0
October 2, 1874.....	1,774	234.1	293.4	527.5	79.2	100.6	19.1	2.4	45.5	52.7
May 1, 1875.....	1,815	231.5	305.2	536.7	80.5	100.7	18.8	1.5	47.1	52.1
June 30, 1875.....	1,845	229.8	311.5	541.3	81.2	105.2	19.4	1.6	45.2	58.4
October 1, 1875.....	1,851	230.7	306.7	537.4	80.7	100.1	18.6	1.6	45.2	53.3

NEW YORK CITY.

		Millions	Millions	Millions	Millions	Millions	Per cent.	Millions	Millions	Millions
March 24, 1870.....	54	34.2	126.1	220.3	55.1	72.3	32.8	24.5	47.8	.....
June 9, 1870.....	54	33.5	189.9	223.4	55.9	72.4	32.4	18.8	53.6	.....
October 8, 1870.....	54	32.9	159.8	192.7	48.2	54.9	28.5	9.1	45.8	.....
April 29, 1871.....	54	31.8	195.1	226.9	56.7	65.7	29.0	11.9	53.8	.....
June 10, 1871.....	54	31.0	211.0	242.0	60.5	76.6	31.7	11.4	65.2	.....
October 2, 1871.....	54	30.6	191.3	221.9	55.5	59.2	26.7	8.7	50.5	.....
April 19, 1872.....	51	28.6	172.0	200.6	50.1	53.4	26.6	11.9	41.5	.....
June 10, 1872.....	51	28.3	196.9	225.2	56.3	65.6	29.1	15.2	50.4	.....
October 3, 1872.....	50	28.1	158.0	186.1	46.5	45.4	24.4	6.4	39.0	.....
April 25, 1873.....	49	29.0	163.6	191.6	47.9	47.3	24.7	13.1	34.2	.....
June 13, 1873.....	49	27.7	186.5	214.2	53.6	64.4	30.1	23.6	40.8	.....
September 12, 1873..	48	28.2	172.0	200.2	50.0	46.9	23.4	14.6	32.3	.....
May 1, 1874.....	48	27.2	207.6	234.8	58.7	71.3	30.4	25.0	46.3	.....
June 26, 1874.....	48	26.2	206.4	232.6	58.1	71.8	30.9	15.5	56.3	.....
October 2, 1874.....	48	25.3	204.6	229.9	57.5	68.3	29.7	14.4	53.9	.....
May 1, 1875.....	48	21.0	197.5	218.5	54.6	57.8	26.6	6.7	51.1	.....
June 30, 1875.....	48	19.2	218.4	237.6	59.4	76.6	32.2	13.7	62.9	.....
October 1, 1875.....	48	18.3	202.3	220.6	55.1	60.5	27.4	5.0	55.5	.....

OTHER RESERVE CITIES.

		Millions	Millions	Millions	Millions	Millions	Per cent.	Millions	Millions	Millions
March 24, 1870.....	164	69.3	156.4	225.7	56.4	70.9	31.4	8.2	39.4	23.3
June 9, 1870.....	162	69.0	163.1	237.1	59.3	75.3	31.8	5.4	44.3	25.6
October 8, 1870.....	161	69.1	147.6	216.7	54.2	63.7	29.4	3.0	38.5	22.2
April 29, 1871.....	171	71.6	179.6	251.2	62.8	79.1	31.5	3.9	45.8	29.4
June 10, 1871.....	172	72.5	189.9	262.4	65.6	83.1	31.7	2.8	47.2	33.1
October 2, 1871.....	176	74.6	188.1	262.7	65.7	75.3	28.7	1.5	42.6	31.2
April 19, 1872.....	176	76.6	183.9	260.5	65.1	71.4	27.4	5.1	36.4	29.9
June 10, 1872.....	176	76.8	198.1	274.9	68.7	79.1	28.8	2.8	42.6	33.7
October 3, 1872.....	180	78.1	179.6	257.7	64.4	66.8	25.9	1.9	36.7	28.2
April 25, 1873.....	181	78.2	196.0	274.2	68.6	72.4	26.4	2.2	40.4	29.8
June 13, 1873.....	182	78.2	210.5	288.7	72.2	80.8	23.0	2.7	43.2	34.9
September 12, 1873..	181	77.8	197.5	275.3	68.8	71.8	26.1	3.2	36.3	32.3
May 1, 1874.....	179	77.3	210.9	288.2	72.1	84.2	29.2	5.1	45.4	33.7
June 26, 1874.....	180	76.9	219.1	296.0	74.0	87.4	29.5	4.5	47.4	35.5
October 2, 1874.....	182	73.1	218.5	293.1	73.3	76.0	25.9	4.5	40.4	31.1
May 1, 1875.....	183	70.8	217.9	288.7	72.2	72.0	25.0	2.4	41.1	28.5
June 30, 1875.....	183	69.1	225.5	294.6	73.7	78.0	26.4	3.7	43.0	31.3
October 1, 1875.....	188	69.4	222.9	292.3	73.1	74.5	25.5	1.5	40.7	32.3

SUMMARY.

Dates.	Num- ber of banks.	Liabilities.			Reserve req'd.	Reserve held.	Ratio of reserve.	Classification of reserve.		
		Classifi- tion.	Net de- posits.	Total.				Specie.	Other lawful money.	Due from agents.
		Millions	Millions	Millions	Millions	Millions	Per cent.	Millions	Millions	Millions
March 24, 1870.....	1, 615	\$292.5	\$558.6	\$851.1	\$172.3	\$235.5	27.7	\$36.0	\$126.1	\$73.4
June 9, 1870.....	1, 612	291.2	577.2	868.4	176.3	239.8	27.6	27.1	138.1	74.6
October 8, 1870.....	1, 615	291.8	523.5	815.3	163.8	203.4	24.9	14.5	122.6	66.3
April 29, 1871.....	1, 707	306.1	610.5	916.6	185.3	243.5	26.6	18.3	140.1	85.1
June 10, 1871.....	1, 723	307.8	641.9	949.7	192.9	261.4	27.5	16.2	152.8	92.4
October 2, 1871.....	1, 767	315.5	636.7	952.2	191.3	233.4	24.5	12.0	134.5	86.9
April 19, 1872.....	1, 843	325.3	623.2	948.5	188.4	222.9	23.5	19.6	121.2	82.1
June 10, 1872.....	1, 853	327.1	663.8	990.9	198.6	246.5	24.9	20.0	134.9	91.6
October 3, 1872.....	1, 919	333.5	619.8	953.3	187.4	209.9	22.1	10.2	119.0	80.7
April 25, 1873.....	1, 962	338.1	650.3	988.4	194.9	225.4	22.8	16.9	119.7	88.8
June 13, 1873.....	1, 968	338.8	691.9	1, 030.7	204.9	254.1	24.7	28.0	129.0	97.1
September 12, 1873..	1, 976	339.1	673.3	1, 012.4	199.5	229.1	22.6	19.9	113.1	96.1
May 1, 1874.....	1, 978	340.3	704.7	1, 045.0	209.1	268.1	25.7	32.5	141.8	93.8
June 26, 1874.....	1, 983	338.5	713.0	1, 051.5	210.6	270.7	25.7	22.3	150.9	97.5
October 2, 1874.....	2, 004	332.5	716.5	1, 050.5	210.0	244.9	23.3	21.3	139.8	83.8
May 1, 1875.....	2, 046	323.3	720.6	1, 043.9	207.3	230.5	22.1	10.6	139.3	80.6
June 30, 1875.....	2, 076	318.1	755.4	1, 073.5	214.3	259.8	24.2	19.0	151.1	89.7
October 1, 1875.....	2, 087	318.4	731.9	1, 050.3	208.9	235.1	22.4	8.1	141.4	85.6

USURY.

An important decision has recently been made by the Supreme Court of the United States in the case of *The Farmers and Mechanics' National Bank of Buffalo vs. Dearing*, upon the subject of usury, in which the following points have been determined:

1. That when a national bank makes a loan at a usurious rate of interest it can recover only the amount actually loaned, all interest being forfeited.

2. That when a national bank has received payment of a usurious loan, the party paying such usury may, if he bring his action within two years from the date of the loan, recover from the bank twice the amount of all interest paid on such transaction.

3. That the penalties for usurious transactions or agreements made by national banks are restricted to those imposed by the Revised Statutes of the United States, which are paramount to the penalties prescribed for similar offenses by the laws of the several States and Territories.

The Comptroller is frequently solicited to bring suits, under the authority of section 5239 of the Revised Statutes, for the forfeiture of the rights, privileges and franchises of national banks, on account of usurious transactions. In a previous report this subject was referred to as follows:

Charges have been made against several national banks during the past year for receiving usurious rates of interest. These complaints have been made not only against banks in the South and West, where high rates of interest prevail, but also against banks organized in other States, where the usurious rate charged was but slightly in excess of the rate of six per cent. allowed by law. Section 30 of the act provides that when the amount of interest charged is greater than the rate authorized by State law, twice the interest paid may be recovered by the person paying the same; while section 53 provides that the franchises of an association may be forfeited if the directors of a bank knowingly violate the provisions of the act. The original national-currency act of February 11, 1863, provided as a penalty for usury the forfeiture of the debt, and section 50 of the same act also subjected the rights, privileges, and franchises of an association to forfeiture for willful violations of the act. It may be doubted, therefore, whether Congress intended to impose a specific penalty involving the loss of

the whole debt, and then, in addition, subject the same bank to a forfeiture of charter in a subsequent section, which is applicable to other violations of law. I am informed by gentlemen who participated in the framing of the present national-currency act that the forfeiture of twice the amount of interest was regarded as a sufficient penalty for such violations of law, and, at the same time, a sufficient protection to borrowers.

These statements are confirmed by the act of April 22, 1870, "An act to amend the usury laws of the District of Columbia," which provides "that if any person or corporation in this District shall contract to receive a greater rate of interest than ten per cent. upon any contract in writing, or six per cent. upon any verbal contract, such person or corporation shall forfeit the whole of said interest so contracted to be received, and shall be entitled only to recover the principal sum due to such person or corporation." It will be observed that the forfeiture of the interest is the only penalty prescribed by Congress, nearly six years after the passage of the national-currency act, for corporations and individuals in the District of Columbia.

The rates of interest fixed by State laws are not governed by any sound economical or business principles. In three of the New England States usury laws are abolished, while in the remainder the rate has remained for half a century at a uniform standard, which is less than the present rate of the Bank of England. In Minnesota and Virginia the rate is limited to twelve per cent.; in Illinois, Wisconsin, and Missouri, to ten per cent.; in Alabama and Ohio, to eight per cent.; while in Pennsylvania, Maryland, and Kentucky the rate is fixed at six per cent. In New York, the taking of an excess beyond the limit of seven per cent. forfeits the whole debt, and subjects the creditor to fine and imprisonment. It would be difficult to give any good reason why the rate of interest should be limited to ten per cent. in the city of Washington, to six per cent. in the neighboring cities of Philadelphia, Baltimore, Wilmington, and Raleigh, and to twelve per cent. across the Potomac, in Alexandria, and in the capital of Virginia. Many of the States have practically repealed their usury laws, while other neighboring States retain upon their statute-books laws which are so continually evaded that they have become obsolete. Savings-banks chartered by Congress, savings-banks, trust-companies, and safe-deposit companies authorized by the legislatures of almost every State of the Union, as well as private bankers, offer for interest on deposits rates nearly equal, and sometimes exceeding, the ruling rates allowed by law; and under such circumstances it is difficult to control by legislation the rates of the national banks.

Self-protection stimulates even the most conservative banks to control their own business and retain the accounts of dealers of long standing. The rates of interest charged must correspond in some degree to the supply of money and to the demand. If high rates are paid for deposits, it is with the expectation that the borrower will pay a rate correspondingly high. Hence loans are made to those dealers who will leave the largest proportion of the amount borrowed with the bank for the longest period in the guise of deposits. Banks in New York charge seven per cent., in Philadelphia and Baltimore six per cent.; but their loans are made chiefly to dealers whose average accounts show balances continually on hand equal to one-eighth or one-fourth of the amount borrowed; while the banks in the South and the West not unfrequently charge the ruling rate without regard to the account of the customer. The expedients for violating the usury laws are so numerous, that it may well be doubted whether it would not be better for all parties to allow the rate charged to be regulated by the state of the money-market. Under existing laws, in an easy money-market, the rate not unfrequently falls below that prescribed by law. If money is scarce, the rate is nominally within the limit, but really regulated in accordance with a previous understanding between borrower and lender.

There are no usury laws in Great Britain or in the other commercial European states; and the commonwealth of Massachusetts, one of the most prosperous and enlightened States of the Union, has recently abolished such laws; and it will be found, by reference to the table on a preceding page, that the earnings of the banks in that State for the four years since the passage of the act have been even less than in many of the Eastern, Middle, and Southern States, where the rate is fixed at six per cent.

Mr. McCulloch, late Secretary of the Treasury, in his first report as Comptroller of the Currency, recommended a uniform rate of interest, and expressed the opinion that Congress possessed the power to enact such a law under the constitutional provision of regulating commerce among the several States. Congress alone has the power to coin money and regulate the value thereof; and if it alone has authority to issue and authenticate the paper-currency of the country, there would seem to be no good reason why it should not also provide for its free circulation, which is now impeded by the ever-changing statutes of forty different legislatures.

The penalty for usury should at least be defined, and until this is done the Comptroller will not feel himself called upon to institute proceedings for forfeiture of the charter of a bank for usurious transactions, when it is evident that the business of the association is conducted legitimately and safely in other respects.

COUNTERFEITS.

Since the passage of the act of June 20, 1874, \$219,336,440 of national-bank notes have been received, assorted, and counted in the Office of the Treasurer, a large proportion of which has also passed through the hands of experts in this Office. This amount nearly equals two-thirds of the present total national-bank circulation. The Treasurer informs me that in counting and assorting this large amount of currency only five hundred and twenty counterfeit notes of all denominations have been discovered; of which two hundred and five were twos, one hundred and thirty-eight fives, one hundred and twenty tens, fifty-two twenties, and five one-hundreds; amounting, in all, to \$3,840.*

The only well-executed counterfeits of national-bank notes of the denomination of five dollars, that have been discovered, are upon five of the national banks in Illinois, namely: The First and Traders' National Banks of Chicago, The First National Bank of Paxton, The First National Bank of Canton, and The First National Bank of Aurora. The amount of notes of this denomination which has been issued to the four banks first named is \$433,700, about three-fourths of which has been withdrawn from circulation. Circulars have recently been addressed to all of the national banks, and to the postmasters of the country, requesting the return to the Treasury of all genuine five-dollar notes of these banks coming into their possession; and it is expected that during the present year very nearly the whole of such issues will be retired. Experience has shown that the prompt retirement of the genuine notes of any denomination which has been successfully imitated is the most effectual means of preventing the circulation of their counterfeits. The Comptroller has also the satisfaction of stating that the treasury detective force has recently captured the plate from which all the counterfeit five-dollar notes before referred to have been printed, and no further issue of these spurious notes is apprehended.

It is believed, as stated in my former reports, that the large amount of engraver's work, both upon the faces and the backs of the national-bank notes, together with the similitude of the designs, has tended to prevent their being successfully counterfeited; and it seems certain that

* The following table, showing the number and amount of counterfeit notes of the Bank of England presented to that bank during various periods from 1806 to 1874, has been compiled from a statement presented in July last by the deputy governor of the bank to a select committee of the House of Commons, and printed in the London Bankers' Magazine for October, 1875:

Period.	Total number and amount.			Average for each year.		
	Notes.	Amounts.		Notes.	Amounts.	
From 1806 to 1810	23, 561	£ 38, 903	\$189, 321	4, 712	£7, 781	\$37, 866
From 1811 to 1820	200, 149	260, 949	1, 269, 908	20, 015	26, 095	126, 991
From 1821 to 1830	32, 127	49, 496	240, 872	3, 213	4, 950	24, 087
From 1831 to 1839	2, 841	10, 524	51, 235	316	1, 170	5, 694
From 1840 to 1843	1, 032	2, 754	13, 402	258	688	3, 348
From 1844 to 1850	1, 734	7, 642	37, 141	248	1, 090	5, 304
From 1851 to 1860	4, 194	21, 082	102, 596	419	2, 108	10, 259
From 1861 to 1870	1, 585	5, 697	27, 724	158	570	2, 772
From 1871 to 1874	300	2, 032	9, 889	75	508	2, 472
Totals.....	267, 523	399, 073	1, 942, 088	3, 877	5, 784	28, 148

The amount of circulation of the Bank of England on November 3, 1875, was £37,905,215, or \$184,465,728.89. (London Economist, November 6, 1875.)

a new issue of national-bank notes, differing in design from that now in use, will have the effect to increase the number of counterfeits. The objection urged against the present design is that it prevents the fiber in the paper now used from being readily seen; and to meet this objection the Comptroller suggests that a more simple design be substituted for the large central vignette upon the backs of the notes, which can be done with but little expense, thus leaving the fiber of the paper more clearly visible.

BANK-NOTE PLATES.

The sundry civil appropriation bill, approved March 3, 1875, after making appropriations for paper and the expenses of printing the national-bank notes, and for expenses of engraving and printing the notes, bonds, and other securities of the United States, provides that "the above-named notes, currency, and other securities of the United States shall be executed with not less than three plate printings; and that the Secretary of the Treasury shall have executed one or two of such printings by such responsible, capable, and experienced bank-note companies or bank-note engravers as may contract for the same at the lowest cost to the government, and at prices not greater than those heretofore paid for the same class of work; no company or establishment executing more than one printing upon the same note or obligation, and the final printing and finishing to be executed in the Treasury Department."

Under this provision the Secretary of the Treasury, in the month of August last, decided to have the final printing of the national-bank notes (the printing of their faces) executed at the Bureau of Engraving and Printing of the Treasury Department; and, in order to accomplish this purpose, the material used in printing this portion of the notes, consisting of 6,168 face-plates, 4,565 rolls, and 4,730 dies, has been transferred from the custody of the Comptroller of the Currency, by whom they were held, as provided in section 5113 of the Revised Statutes, to that of the Secretary of the Treasury. In addition to the material mentioned, 831 back-plates, 172 rolls, and 98 dies were similarly transferred. Since then all notes issued have been printed upon the distinctive or special paper heretofore used in printing the legal-tender notes, and the words "Series of 1875," as also the signature of the present Treasurer of the United States, have been imprinted upon their face.

An examination of the plates, dies, bed-pieces and other material from which the national-bank circulation is printed, has been completed, in whole or in part, and a schedule of the same has been filed in this Office as required by section 5174 of the Revised Statutes. A large amount of material, also, which had been used in printing the notes of associations which are in liquidation, has been destroyed in the presence of three witnesses, appointed, respectively, by the Secretary of the Treasury, the Comptroller of the Currency, and by the bank-note companies who were at the time in possession of such material.

Other similar material, recently transferred to the custody of the Secretary, has also been destroyed in the presence of witnesses appointed by the Secretary and the Comptroller. The examination of this large amount of material and its transfer to Washington has occupied two months' time; and this, together with the alterations in the plates referred to, has caused considerable delay in furnishing to this Office unsigned circulating-notes for issue to the banks. It is expected that these alterations will be so far completed by the month of January next that circulating-notes will thereafter be delivered with the usual promptness.

STATE AND SAVINGS BANKS, AND TRUST AND LOAN COMPANIES.

As required by section three hundred and thirty-three of the Revised Statutes, the Comptroller presents herewith the condition of these monetary institutions, so far as obtained, for the year 1874-'75.

Savings-banks.

The returns received from the six New England States, and from New York and New Jersey, are, apparently, as complete and correct as the State authorities could make them. Those from California, compiled by the San Francisco Herald, also bear evidence of accuracy and completeness. From Pennsylvania only five savings-banks (four in Philadelphia and one in Pittsburgh) have furnished reports. The four Philadelphia banks report their aggregate assets at \$15,374,775; the Dollar Savings-Bank of Pittsburgh at \$4,140,137. Maryland returns six savings-banks—five in Baltimore, having assets of \$18,933.448, and one in Frederick, with assets of \$113,570. Minnesota returns three; aggregate assets, \$119.163. Indiana, which reported six savings-banks on January 1, 1874, will not furnish returns for the present year until January next.

In the tabular statements of several of the States it will be observed that certain amounts have been added for the purpose of balancing. These forced balances, made in this Office, will be found in the item of "other investments" when the total resources fall short, and in "other liabilities" when the deficit is on the credit side of the account. An instance of this kind occurs in the savings-bank statement for Massachusetts, and the missing sum of \$593,285 in the aggregate resources has been added to "other investments." Last year it was found necessary to add \$902,790 to "other liabilities" in order to balance the statement. The State commissioner of savings-banks furnishes no correction or explanation of these apparent errors in the "aggregates" which he supplies; and it has been found utterly impossible to derive any satisfactory explanation from the reports of the individual banks embraced in his last annual report. His suggestion, in this last report, that "the banks be required to furnish a statement of their condition, in the form of a *trial-balance* of their accounts," intimates plainly that the primary fault is in the law of the State, which does not require sufficiently explicit returns to be made by the banks.

The item of "expenses" in the tables is extremely defective, many of the returns giving none whatever; and in a considerable number of the reports, United States bonds are not distinguished from other bonds and stocks, nor is the separation of the amount of "loans on real estate" from that of "loans on personal and collateral security" always observed.

The present year furnishes savings-banks reports (complete and partial) from twelve States, ten of which appeared in my last annual report. Returns from three other States are now given for the first time, while from one that was reported by me last year no returns have been received. A comparison of the aggregates for the purpose of exhibiting their differences would therefore be useless; but the six New England States, together with New York, New Jersey, and California, admit of instructive comparison.

Their principal items stand thus :*

States.	Aggregate deposits.		Number of depositors.		Average to each.	
	1873-'74.	1874-'75.	1873-'74.	1874-'75.	1873-'74.	1874-'75.
New England.....	\$381, 207, 058	\$405, 838, 925	1, 179, 484	1, 223, 441	\$323 19	\$331 72
New York.....	285, 520, 085	303, 935, 649	839, 472	872, 498	340 12	348 35
New Jersey.....	29, 629, 588	30, 954, 877	89, 715	93, 800	330 23	330 00
California.....	67, 691, 097	72, 569, 103	77, 910	91, 993	807 76	789 36

State banks.

In the tables of the appendix, banking institutions having capital stock, though calling themselves savings-banks, are included with State banks; and in several cases where but one true savings-bank is found in the report of a State, it, also, has been combined with the banks of discount and deposit of that State, to avoid the necessity of additional tables.

The tables representing this class of banks are compiled from the returns of 551 institutions, situated in twenty-four States and the District of Columbia; none having been received from the Territories. Their aggregate loans and discounts are \$176,308,949, and their investments in bonds and stocks amount to \$24,012,934. Of this last amount the item of "investments in United States bonds" is, for the reasons stated, inaccurate, and considerably below the true figures. The items of "other investments," "undivided profits," and "surplus," though correct in the aggregate cannot be relied upon individually. The total resources are stated to be \$272,338,996. In a few unimportant instances only has it been necessary to force a balance in the tables.

The statement of the banks of Ohio, here given, was furnished by its Secretary of State. The amounts are apparently averages, returned to the auditors of eighty-eight counties for purposes of State taxation. They are without dates, but were collected in the months of September and October of this year. The number of banks assigned to Ohio is therefore an estimate only, and it has been found necessary to add the sum of \$720,651 to "liabilities" in the statement, in order to balance it.

The report of the nine banks in Chicago is taken from the *Inter-Ocean*. There were no others obtainable from the State of Illinois.

West Virginia making returns of ten banks; Maryland, sixteen; Ohio, one hundred and five (estimated); New Orleans, five; Arkansas, one; and Texas, five; are now given for the first time. Missouri, which was returned last year, could not be obtained for the present report.

Trust and loan companies.

Reports from thirty-five of these institutions, situated in New York, Massachusetts, Connecticut, Rhode Island, and Philadelphia, have been obtained, and are separately tabulated in the appendix.

The aggregate capital of these is \$21,854,020; their deposits, \$85,025,371; loans, \$65,900,174; investments in bonds, stocks, and mort-

* From official reports made to Parliament it is found that the amount due to depositors (including accrued interest) by the old savings-banks, and the post-office savings-banks of the United Kingdom of Great Britain and Ireland, was, at the close of the year 1874, \$314,495,807. The number of open accounts was 3,132,293, making an average of \$100.40 *per capita*. This shows a vast difference in the average of each depositor as compared with those of this country; but there is probably a great difference, also, in the character of the deposits. Those of Great Britain are, in the main, actual savings, while great numbers of the American savings-banks do a considerable amount of commercial business.

gages, of all kinds, \$39,409,904; cash and cash items, \$9,019,016; and their total resources are \$122,890,175. Several of these companies state that they hold very large values, amounting to many millions, in trust, which are not the property of the companies, and are not, therefore, returned by them as deposits proper. The reports of the trust companies for New York, Massachusetts, Connecticut, and Rhode Island are furnished by their respective State superintendents of banking institutions. Those of Philadelphia were obtained by direct applications made to their proper officers, who cordially and promptly responded to the requests of this Office, although they expressed doubt whether they could be properly classed as banking institutions.

Explanatory.

Early in this year, at the time thought most appropriate for obtaining the latest reports, the Comptroller addressed letters to the governors, and to the bank superintendents of all the States having such an officer, asking for returns of the banking institutions of their respective States. The only available reports which have been received in answer to these applications will be found in the appendix. During the summer and autumn he again applied for the required information to the officers of nearly one hundred and fifty banking companies in the States from which no authentic reports had been received.

The Comptroller takes pleasure in acknowledging the courtesy of a large number of these gentlemen; but when the results of all these inquiries are examined, it will be seen how neglectful are the constituted authorities in respect to the monetary institutions of their respective States.

The returns of 1,260 of the State banks, trust companies, and savings-banks in the United States show more than eleven hundred millions of dollars of deposits; seven hundred and seventy-five millions of loans and discounts; ninety-one millions of capital stock; sixty-nine millions of surplus funds and undivided profits, and a grand total of nearly thirteen hundred millions of resources, balanced by an equal amount of liabilities. How much beyond these sums remains unreported to this Office must be left to the estimates or conjectures of experts in finance.

To understand the difficulties encountered by the Comptroller in collecting the statistics of the banks under consideration, it is sufficient only to instance the fact that many of the States do not, by law, require these institutions to report their condition to any of the State authorities. To his inquiries, several of the governors replied, "We have no such information;" and others added, "and we don't know where it is to be had." Some of the States require returns of those items only which they subject to taxation for State purposes, which are generally the capital stock and deposits of the banks; and even where full returns are required, they are usually averages for periods that vary in length and terminal dates.

Among the States from which either no reports were received, or such, only, as could not be utilized, are the great States of Illinois, Ohio, Virginia, Louisiana, Missouri, and many others. Of the thirty-seven States in the Union, the Comptroller has been able to obtain reports of banks of discount and deposit from twenty-four only, and of the ten Territories, returns have been received from the District of Columbia alone. Many of these reports are manifestly defective. He has also obtained reports of savings-banks from but twelve States and parts of States, and of trust and loan companies from four States and one city.

One other source of information, which supplies some of the deficiencies mentioned, is found in the returns made to the Commissioner of Internal Revenue for purposes of taxation. From the reports obtained by the Comptroller and from these returns the following table has been prepared, showing the number of State and savings banks and of trust companies, and the amount of their deposits at various dates in 1874-'75, together with the number of banks and private bankers, and their average deposits for June, 1873, and May, 1875, as returned to the Commissioner. The table also shows the average amount of capital in May, 1875, and the taxable capital and deposits for the six months ending May 31, 1875, as reported to him. The total average deposits for November, 1873, is also given in a note.

States and Territories.	From reports obtained by the Comptroller at various dates in 1875.		From returns made to the Commissioner of Internal Revenue.				
	Banks.	Deposits.	June, 1873.	May, 1875.		Six months ending May 31, 1875.	
			Average deposits.	Average deposits.	Average capital.	Banks and bankers.	Taxable capital and deposits.
Alabama.....			\$1,667,219	\$1,800,847	\$955,000	22	\$2,864,640
Arkansas.....	1	\$78,246	316,338	184,804	175,275	15	389,408
California.....	25	72,569,103	66,186,456	99,640,319	19,941,282	112	80,500,652
Colorado.....			305,922	914,054	165,145	28	1,210,992
Connecticut.....	100	78,519,318	66,124,918	77,467,290	2,399,010	106	22,321,012
Dakota.....			67,628	96,650	11,000	8	129,152
Delaware.....	2	252,479	1,543,785	1,385,129	470,562	9	1,274,000
Dist. of Columbia....	5	1,024,001	8,666,579	3,814,703	495,456	16	2,992,000
Florida.....			154,277	237,265	42,000	9	254,400
Georgia.....			3,204,509	3,965,978	4,104,257	69	9,170,928
Idaho.....			16,854	56,853	102,000	4	148,000
Illinois.....	9	9,602,165	33,544,797	35,629,942	10,163,398	329	36,125,944
Indiana.....	9	751,324	10,962,885	12,161,278	5,402,258	143	14,671,704
Iowa.....	40	3,757,338	6,446,114	11,957,458	3,330,976	210	11,501,548
Kansas.....	19	966,119	2,935,323	2,253,757	1,344,131	93	3,853,484
Kentucky.....			12,688,659	12,200,901	9,709,965	93	25,720,252
Louisiana.....	5	6,149,202	7,370,620	7,723,296	4,039,720	27	10,028,648
Maine.....	61	29,718,430	27,253,684	29,697,569	2,140,138	66	4,327,220
Maryland.....	23	22,567,308	21,567,758	24,260,491	4,447,838	58	12,155,636
Massachusetts.....	124	224,376,429	200,663,465	238,218,794	3,974,342	243	15,077,532
Michigan.....	26	7,402,055	11,004,407	10,547,674	3,159,048	151	13,874,364
Minnesota.....	11	944,264	1,675,182	1,872,648	1,091,111	57	2,819,160
Mississippi.....			1,473,019	1,261,665	808,919	22	2,285,364
Missouri.....			35,720,025	35,723,844	9,226,683	210	48,192,328
Montana.....			68,835	80,201	76,750	4	174,800
Nebraska.....			946,368	1,060,736	321,719	32	1,316,888
Nevada.....			1,178,148	2,086,974	195,980	12	2,587,480
New Hampshire.....	69	30,227,492	29,037,827	23,558,567	749,014	67	4,883,144
New Jersey.....	52	35,077,089	35,203,844	34,408,873	1,827,170	70	15,274,688
New Mexico.....				16,841		3	23,752
New York.....	253	416,106,226	425,847,438	440,775,402	64,823,359	848	219,554,096
North Carolina.....			1,505,944	1,552,466	621,408	19	2,246,020
Ohio.....	105	21,535,202	36,623,163	39,982,035	7,687,538	300	40,053,768
Oregon.....			784,356	1,236,848	490,455	8	1,874,000
Pennsylvania.....	133	66,222,831	102,957,949	96,717,293	21,537,699	485	105,322,116
Rhode Island.....	53	52,244,723	41,904,489	53,127,962	3,939,263	60	21,818,528
South Carolina.....			1,171,628	1,224,076	1,069,550	17	2,494,776
Tennessee.....			3,127,673	2,916,792	875,147	26	3,869,016
Texas.....	5	436,632	2,869,837	4,153,263	2,947,182	95	7,235,372
Utah.....			493,224	517,819	60,000	7	677,020
Vermont.....	18	7,594,732	4,865,998	10,007,254	90,000	20	2,197,792
Virginia.....	19	3,057,798	8,088,175	7,248,461	2,869,524	80	10,247,228
Washington.....			123,956	157,612	114,946	4	334,000
West Virginia.....	10	1,946,715	2,290,556	3,113,178	745,783	22	4,062,876
Wisconsin.....	23	6,909,215	8,396,392	8,929,797	1,563,597	93	12,259,940
Wyoming.....			42,371	43,154	10,500	3	98,408
Totals.....	1,260	1,100,042,436	1,229,094,594	1,346,014,813	200,316,098	4,375	780,494,076

NOTE.—The amount of the average deposits for the month of November, 1873, as reported to the Commissioner of Internal Revenue, was \$1,160,861,826.

This table affords all the additional information at the command of this Office in reference to the number, deposits, and capital of State banks and private bankers of the country.

Three hundred and twenty-nine banks and bankers in Illinois return to the Commissioner \$35,629,942 of deposits, two hundred and ten in Missouri, \$35,723,844, and ninety-three in Kentucky, \$12,200,901; from none of which could returns be obtained from any State officials. The savings-banks of California, twenty-five in number, hold \$72,509,103 of deposits, while these, with eighty-seven other institutions and private bankers, return to the Commissioner \$99,640,319; indicating that the total amount of deposits in California, outside of the national banks and the savings-banks, is but \$27,131,206. By a similar comparison it will be found that five hundred and ninety-five private bankers in the State of New York held but \$24,669,176 of deposits, while two hundred and fifty-three State and savings-banks and trust companies held \$416,106,226. Other comparative results of corresponding character may be deduced from the table.

Unfortunately for a useful comparison of summaries, the Commissioner's report embraces the returns of private bankers and brokers, and does not distinguish them, in numbers or amounts, from the incorporated or legally-authorized banks to which the Comptroller's inquiries are restricted.

The total number of banks and private bankers reporting to his Office is 4,375, while the banks represented in the reports obtained by this Office number but 1,260; the Commissioner's summary of the deposits held in May, 1875, is put at \$1,346,000,000, while the aggregate reported to the Comptroller for various dates in 1874-'75 is \$1,100,000,000—the number of the banks and bankers in one statement exceeding by 3,115 that of the banks, trust companies, and savings-banks in the other, while their deposits are but \$246,000,000 greater in amount.

Information in regard to these institutions, approximating to accuracy and completeness, can be obtained only through improved State legislation. Much that is promising of good results has already been done by exciting attention and endeavor in this direction. Appropriate bills were reported last winter in the legislatures of Illinois and Virginia, but were not passed. In these States, and elsewhere, the subject is undergoing what may be regarded as preliminary consideration. In several of the States, laws more or less effective are now in operation; and it is deserving of notice that New York has enacted a law with respect to her savings-banks far more exacting and restrictive than are the legal restrictions imposed upon the national banks; thus conforming to a provision in the State constitution which was recently ratified by popular vote. It is a truth, not universally recognized, that concealment is not among the vested rights of chartered money corporations; but it is safe to say that the soundest of them regard publicity of their affairs to be a measure of safety to themselves and a duty to the public.

AMENDMENTS.

The following amendments of the national-bank act are recommended.

1. An amendment authorizing the Comptroller to appoint receivers of national banks, whether transacting business or in liquidation, when insolvency shall become evident from the protest of drafts or of checks drawn upon such associations, or otherwise, if, after due examination,

it shall appear that the assets are insufficient for the liquidation of existing indebtedness.

2. Authorizing the appointment of a receiver when the charter of a bank shall be determined and adjudged forfeited by a United States court before which suit is brought, as provided in section 5239 of the Revised Statutes.

3. Providing that after full payment shall have been made of all the debts of an association, an agent may be appointed by the shareholders of the bank, for the purpose of liquidating its affairs; and thereupon discharging the Comptroller and receiver, by virtue of such legislation, from all further responsibilities.

4. For the investment of the funds of insolvent banks, on deposit with the Treasurer, in interest-bearing securities of the United States, when dividends are delayed by reason of protracted litigation.

5. Providing that if any shareholder or shareholders of banks, whose capital stock is impaired, shall refuse, after three months' notice, to pay his or their assessments, as provided in section 5205 of the Revised Statutes, a sufficient amount of the capital stock of such delinquent shareholder or shareholders shall be sold to make good the deficiency.

6. An amendment of section 5200 of the Revised Statutes extending the limit of liability of any association, person, company, or firm, for money borrowed, from one-tenth of the capital paid in, to fifteen per cent. of capital and surplus for banks located in the reserve cities, and to one-tenth of capital and surplus for other banks.

7. Prohibiting the deposit of more than ten per cent. of the capital of a national bank with any private banker, or with any person or association other than a national banking association.

8. That no national bank shall be liable to make good any deficiency which may hereafter arise in any special deposit made with such bank, unless there shall be produced by the owner of such deposit a receipt in which the liability of the bank shall be distinctly stated.

9. The repeal of the two-cent stamp-tax upon bank-checks.

10. Requiring the word "counterfeit," or "altered," or "illegal," to be stamped on all counterfeit or unauthorized issues.

11. The repeal of that portion of section 4 of the act of June 17, 1870, which provides for the organization of savings-banks in the District of Columbia.

Many of these proposed amendments were incorporated into a bill reported from the Committee on Banking and Currency during the last session of Congress, but no final action was reached upon them.

SYNOPSIS OF SUPREME COURT DECISIONS.

The following synopsis of the decisions of the Supreme Court of the United States relative to national banks (3d to 21st Wallace, inclusive) has been prepared at the request of the Comptroller by Hon. Charles Case, late receiver of the First National Bank of New Orleans, now of this city.

ABATEMENT.

An action brought by a creditor of a national bank is abated by a decree of a district or circuit court dissolving the corporation and forfeiting its franchises. (*National Bank of Selma vs. Colby*, 21 Wallace, 609.)

ACTIONS.

I. A national bank may be sued in proper State court. (*Bank of Bethel vs. Pahquique Bank*, 14 Wall., 383, p. 395.)

II. Such banks may sue in Federal courts. The word "by" was omitted in section 57 of act of 1864 by mistake. (*Kennedy vs. Gibson*, 8 Wall., pp. 506-7.)
Receivers may also sue in United States courts. (*Ibid.*, pp. 506-7.)

ACTIONS—Continued.

- III. When the full personal liability of shareholders is to be enforced the action *must* be at law. (*Kennedy vs. Gibson*, 8 Wall., p. 505.)
- IV. But if contribution only is sought the proceedings should be in *equity* joining all the shareholders within the jurisdiction of the court. (*Ibid.*, pp. 505-6.)
- V. In such equity suit a decree *interlocutory* may be entered for the per centum ordered, and the case may stand over for the further action of the court if necessary until the whole personal liability is exhausted. (*Ibid.*, p. 505.)
- VI. In such equity suit it is no defense that shareholders not within the jurisdiction are not joined. (*Ibid.*, p. 506.)
- VII. Suits to enforce personal liability of shareholders may properly be brought before other assets are exhausted. (*Ibid.*, pp. 505-6. See also "COMPTROLLER," III, "DEBTORS," I.)
- VIII. When a creditor attaches the property of an insolvent national bank he cannot hold such property against the claim of a receiver appointed after the attachment-suit was commenced. Such creditor must share *pro rata* with all others. (*National Bank of Selma vs. Colby*, 21 Wall., 609.)

ATTORNEYS.

Section 56 of currency act is directory only, and it cannot be objected by defense that a suit is brought by private attorney instead of the United States district attorney. (*Kennedy vs. Gibson*, 8 Wall., p. 504.)

BY-LAWS.

A national bank cannot by its by-laws create a lien on the shares of a stockholder who is a debtor of the association. (*Bullard vs. National Bank, &c.*, 18 Wall., 589.) See also case of *Bank vs. Lanier*, 11 Wall., 369, cited under "LOANS ON SHARES," *post*.

CHECKS.

- I. Holder of check on a national bank cannot sue the bank for refusing payment in the absence of proof that it was accepted by the bank. (*National Bank of Republic vs. Millard*, 10 Wall., p. 152.)
- II. The relation of banker and customer is that of debtor and creditor. Receiving deposits is an important part of the business of banking, but the moment they are received they become the moneys of the bank, may be loaned as a part of its general fund, and the check of the depositor gives no lien upon them. (*Ibid.*, *per Davis, J.*, p. 155.)
- III. Perhaps, on proof that check had been charged to the drawer, and that the bank had settled with him on that basis, the holder or payee could recover on a count for "*money had and received*." (*Ibid.*, pp. 155-6.)
- IV. The facts that the bank was a United States depository and the check was drawn by a United States officer to a United States creditor, do not vary the rule. (*Ibid.*, pp. 155-6.)

COMPTROLLER.

- I. Comptroller must decide *when and for what amount* the personal liability of the shareholders of an insolvent national bank shall be enforced. (*Kennedy vs. Gibson*, 8 Wall., p. 505.)
- II. His decision as to this is conclusive. Shareholders cannot controvert it. (*Ibid.*, p. 505.)
- III. In any suit brought to enforce such personal liability, such decision of the Comptroller must be averred by the plaintiff, and, if put in issue, must be proved. (*Ibid.*, p. 505.)
- V. Comptroller appoints the *receiver*, and therefore can remove him. (*Ibid.*, p. 505.)
- VI. Comptroller cannot subject the United States Government to the jurisdiction of a court, though he appears and answers to the suit. (*Case vs. Terrill*, 11 Wall., p. 199.)

CURRENCY ACT.

- I. "The purpose of the currency act was, in part, to provide a currency for the whole country, and, in part, to create a market for the Government loans." (*Per Strong, Justice*, in *Tiffany vs. Missouri*, 18 Wall., p. 413.)

DEBTORS OF NATIONAL BANKS.

- I. Debtors of an insolvent national bank, when sued by the receiver, cannot object that pleadings do not show a compliance with all the steps prescribed by statutes as preliminary to the appointment of such receiver. (*Cadle, Receiver, &c., vs. Baker & Co.*, 20 Wall., p. 650.)
- II. Such ordinary debtors may be sued by receiver without previous order of Comptroller. (*Bank vs. Kennedy*, 17 Wall., p. 19.)

INTEREST.

- I. Under section 30 act of 1864, a national bank in any State may take as high rate of interest as by the laws of such State a natural person may stipulate for, although State banks of issue are restricted to a lesser rate. (*Tiffany vs. National Bank of Missouri*, 18 Wall., p. 409.)
[NOTE.—In Missouri, natural persons may take ten per cent., but State banks are restricted to eight per cent. In this case the national bank had taken nine per cent. *Held*, legal.]
- II. *Held*, also, that as the action was virtually brought to recover the penalty for *usury*, the statute (section 30) must receive a strict construction. (*Ibid.*, p. 409.)

JUDGMENTS.

- I. A judgment against a national bank in the hands of a receiver upon a claim only establishes the validity of such claim; the plaintiff can have no execution on such judgment, but must await *pro rata* distribution. (*Bank of Bethel vs. Pahquioque Bank*, 14 Wall., p. 383. *Clifford, J.*, p. 402.)

LOANS ON SHARES.

- I. National banks are governed by the act of 1864, which repealed the act of 1863 and cannot, therefore, make loans on the security of their own shares, unless to secure a pre-existing debt, contracted in good faith. *Bank, &c., vs. Lanier*, 11 Wall., p. 369.)
- II. The placing of funds by one bank on permanent deposit with another bank is a loan within the spirit of section 35 of act of 1864. (*Ibid.*, p. 369.)
- III. Loans by such banks to their shareholders do not create a lien on the shares of such borrowers. (*Ibid.*, p. 369. See also *Bullard vs. Bank*, 18 Wall., p. 580; and "BY-LAWS," *supra.*)

RECEIVERS.

- I. Receiver of a national bank is the instrument of the Comptroller and may be removed by him. (*Kennedy vs. Gibson*, 8 Wall., p. 505.)
- II. Such receiver is the statutory assignee of the assets of the bank, and may sue to collect the same in his own name, or in the name of the bank, *for his use*. (*Ibid.*, p. 506.)
- III. In such suit it is not necessary to make the bank or creditors parties. (*Ibid.*, p. 506.)
- IV. Receiver of a national bank represents such bank and its creditors, *but he in no sense represents the United States Government*, and cannot subject the Government to the jurisdiction of any court. (*Case vs. Terrill*, 11 Wall., p. 199.)
- V. Decision of a receiver rejecting a claim against his bank is not final. Claimant may still sue. (*Bank of Bethel vs. Pahquioque Bank*, 14 Wall., p. 383.)
- VI. The clause of section 50, act of 1864, which prescribes that the receiver shall be "*under the direction of the Comptroller*" means only that he shall be *subject* to his direction, not that he shall not act without orders. He may and must collect the assets. That is what he is appointed for. (*Bradley, J.*, in *Bank vs. Kennedy*, 17 Wall., pp. 22-3.)

SHARES OF STOCK.

- I. A national bank whose certificates of stock specify that the shares are transferable on the books of the bank on surrender of the certificates, *and not otherwise*, and which suffers a shareholder to transfer without such surrender, is liable to a *bona fide* transferee for value of same stock, who produces such certificate with usual power of attorney to transfer; and this is so though no notice had been given to the bank of the transfer. (*Bank vs. Lanier*, 11 Wall., p. 369.)
- II. Shares, *quasi*, negotiable. (*Ibid.*, p. 369.)

SHARES, TAXATION OF.

- I. The act of 1864, rightly construed, subjects the shares of the association in the hands of shareholders to taxation by the States under certain limitations set forth in section 41, without regard to the fact that part or the whole of the capital of such association is invested in national securities, which are declared by law exempt from State taxation. (*Van Allen vs. Assessors*, 3 Wall., p. 573.) (Chase, Chief-Justice, and other judges dissented.)
- II. Act thus construed is constitutional. (*Ibid.*, p. 573.)
- III. A certain statute of New York which taxed *shares* of national-bank stock declared void, because *shares* of State banks were not taxed, although their capital was; the act of Congress prescribing that shares of national-banks shall be taxed only as *shares* of State banks are. (*Ibid.*, p. 573.)
The ruling as to taxing shares of stock re-affirmed in *Bradley vs. People*, 4 Wall., and *National Bank vs. Commonwealth*, Wall., p. 353.*

* See also 4 Wall., 244, and 19 Wall., 490.

SHARES, TAXATION OF—Continued.

In last case, *held* that a State law requiring the cashier to pay the tax was valid. *Held*, also, that a certain State tax-law virtually taxed "*shares of moneyed corporations*," &c.

IV. Shares of stock in national banks are personal property, and, though in one sense incorporeal, the law which created them could separate them from the person of their owner for taxation, and give them a *situs* of their own.—(*Tappan, Collector, vs. Bank*, 19 Wall., p. 490.)

V. Sec. 41 did thus separate them, and give them a *situs* of their own. (*Ibid.*, p. 490.)

VI. This provision of the national-currency act became a law of the property (in shares), and every State in which a bank was located acquired jurisdiction, for taxation, of all the shares, whether owned by residents or non-residents, and power to legislate accordingly. (*Ibid.*, p. 490.)

APPENDIX.

Special attention is called to the carefully-prepared tables contained in the report and the appendix, showing the number of banks organized and closed, with their capital, bonds deposited and circulation, the resources and liabilities of the banks from their organization to the present time, their resources, dividends and earnings, the amount of proved claims and of dividends made to creditors of insolvent banks, banks which have gone into liquidation, the amounts and different kinds of United States bonds and other stocks and bonds held by the banks, the amount of specie and paper-money of the banks and in the United States, the unredeemed notes of State and national banks which have ceased to do business, the capital and deposits of State and savings banks, and the amount of national and State taxes. A list of these tables will be found on the following page, and an index to the last report of each of the two thousand and eighty-seven national banks at the end of the volume.

In concluding this report the Comptroller takes great pleasure in acknowledging the uniform courtesy of the honorable Secretary of the Treasury, and desires also to tender his thanks to the officers and clerks associated with him, for the faithfulness and industry with which they have performed their respective duties.

JOHN JAY KNOX,
Comptroller of the Currency.

Table showing for each State and Territory, on the 1st day of November, 1875, the total number of banks organized, closed and closing, and in operation, with their capital, bonds on deposit, and circulation issued, redeemed, and outstanding.

States and Territories.	Banks.			Capital paid in.	Bonds on deposit.	Circulation.		
	Organized.	Closed.	In operation.			Issued.	Redeemed.	Outstanding.
Maine	72	2	70	\$10,370,000	\$9,388,250	\$15,125,180	\$6,690,593	\$8,434,587
New Hampshire	46	1	45	5,615,000	5,623,012	8,903,720	3,942,253	4,961,527
Vermont	49	3	46	8,945,390	8,092,000	13,702,250	6,523,669	7,178,581
Massachusetts	237	3	234	96,244,600	70,366,550	120,155,330	57,786,453	62,368,877
Rhode Island	62	.....	62	20,579,800	14,775,400	25,835,945	12,606,445	13,229,500
Connecticut	84	3	81	25,974,814	20,266,900	35,319,270	17,067,411	18,251,859
Totals, Eastern States.	550	12	538	167,729,604	128,512,112	219,041,755	104,616,824	114,424,931
New York	330	48	282	107,794,891	57,430,200	129,228,330	74,877,488	54,410,842
New Jersey	67	1	66	14,345,350	12,476,650	21,261,650	10,032,797	11,228,853
Pennsylvania	245	14	231	57,145,367	48,479,350	81,902,995	38,338,527	43,564,468
Delaware	11	.....	11	1,523,185	1,453,200	2,464,465	1,174,740	1,289,725
Maryland	33	2	31	13,773,685	9,898,550	17,762,104	8,557,701	9,204,399
Totals, Middle States	686	65	621	194,582,478	129,737,950	252,679,540	132,981,253	119,698,287
District of Columbia	9	4	5	2,032,000	1,628,000	2,853,750	1,535,615	1,318,135
Virginia	29	10	19	3,594,200	2,994,750	5,893,740	2,607,078	3,286,662
West Virginia	20	5	15	1,846,000	1,531,050	4,156,620	2,090,851	2,065,769
North Carolina	11	.....	11	2,200,000	1,670,100	2,723,920	912,520	1,811,400
South Carolina	12	.....	12	3,135,000	1,760,000	2,782,400	917,250	1,865,150
Georgia	15	3	12	2,685,000	2,026,400	3,615,140	1,496,186	2,118,954
Florida	2	1	1	50,000	50,000	45,000	1,000	44,000
Alabama	10	1	9	1,625,000	1,580,000	2,075,700	655,617	1,420,083
Mississippi	2	2	.....	.....	.....	66,000	63,874	2,126
Louisiana	11	4	7	4,250,000	2,008,000	5,368,620	2,421,407	2,947,213
Texas	10	.....	10	1,200,000	739,000	1,354,450	643,283	711,167
Arkansas	3	1	2	205,000	105,000	353,000	114,529	238,471
Kentucky	52	2	50	10,295,120	8,755,850	13,173,685	4,406,605	8,767,080
Tennessee	32	6	26	3,380,300	2,726,500	4,953,320	2,045,050	2,908,270
Missouri	42	7	35	9,095,300	2,763,400	9,728,535	5,356,431	4,372,104
Totals, Southern and Southwestern States.	260	46	214	45,582,920	30,338,050	59,143,880	25,267,296	33,876,584
Ohio	191	18	173	29,841,000	26,059,450	43,241,110	19,577,639	23,663,471
Indiana	111	8	103	18,563,400	15,206,500	26,933,315	12,197,991	14,735,324
Illinois	139	15	144	19,536,000	13,017,800	27,787,335	13,358,306	14,429,029
Michigan	86	6	80	10,458,500	7,373,150	12,472,000	5,382,508	7,089,492
Wisconsin	55	13	42	3,550,000	2,492,000	5,815,500	2,901,171	2,914,329
Iowa	95	13	82	6,372,000	5,031,000	9,813,255	4,511,861	5,301,394
Minnesota	36	3	33	4,527,300	3,075,400	5,362,680	2,266,339	3,096,341
Kansas	27	8	19	1,420,000	1,220,000	2,225,820	826,242	1,399,578
Nebraska	11	1	10	1,000,000	1,010,000	1,358,600	523,070	835,530
Totals, Western States.	771	85	686	95,288,200	74,485,300	135,009,615	61,605,127	73,404,488
Nevada	1	1	.....	.....	.....	131,700	125,512	6,188
Oregon	1	.....	1	250,000	250,000	311,800	131,700	210,100
Colorado	12	2	10	925,000	560,000	993,940	350,490	643,450
Utah	4	2	2	450,000	100,000	584,430	365,416	219,014
Idaho	1	.....	1	100,000	100,000	150,140	61,339	88,801
Montana	6	1	5	350,000	256,000	359,500	116,815	242,685
Wyoming	2	.....	2	125,000	60,000	71,600	17,760	53,840
New Mexico	2	.....	2	300,000	300,000	412,670	142,810	269,860
Dakota	1	.....	1	50,000	50,000	67,430	22,430	45,000
Totals, Pacific States and Territories.	30	6	24	2,550,000	1,676,000	3,113,210	1,334,272	1,778,938
Due to banks for mutilated notes returned .....	.....	.....	.....	.....	.....	.....	.....	2,403,674
Grand totals	2,297	214	2,083	505,743,202	364,749,412	668,988,000	325,804,772	345,586,902
GOLD-BANKS.								
Massachusetts	1	1	.....	.....	.....	120,000	120,000	.....
California	9	.....	9	4,700,000	2,800,000	2,745,900	115,900	2,630,000
Totals, gold-banks	10	1	9	4,700,000	2,800,000	2,865,900	235,900	2,630,000

Table showing the amount and rate of taxation (United States and State) of the national banks for the year 1867.

States and Territories.	Capital stock	Amount of taxes.			Rate of taxation.		
		United States.	State.	Total.	United States.	State.	Total.
					Per ct.	Per ct.	Per ct.
.....	\$9,	\$160, 119	\$141, 226	\$321, 345	2.0	1.5	3.5
.....	4,	88, 773	93, 179	181, 952	1.9	1.9	3.8
.....	6,	122, 214	144, 184	266, 397	1.9	2.2	4.1
.....	79,	1, 616, 825	1, 562, 128	3, 178, 953	2.0	2.0	4.0
.....	20,	324, 844	185, 355	520, 200	1.5	1.0	2.5
.....	24,	434, 440	387, 146	821, 587	1.7	1.6	3.3
.....	110,	3, 022, 602	4, 058, 706	7, 081, 308	2.6	2.5	6.1
.....	11,	253, 359	223, 106	476, 465	2.2	2.0	4.2
.....	50,	1, 242, 037	278, 268	1, 520, 305	2.5	0.5	3.0
.....	1,	32, 021	1, 361	33, 381	2.3	0.1	2.4
.....	12,	260, 261	166, 054	426, 315	2.1	1.3	3.4
.....	1,	15, 330	3, 296	18, 626	1.3	0.3	1.6
.....	2,	48, 143	13, 926	62, 070	1.9	0.6	2.5
.....	2,	46, 966	51, 457	98, 424	2.1	2.3	4.4
.....	.....	9, 049	5, 144	14, 193	1.5	0.9	2.4
.....	1,	40, 845	6, 060	46, 905	2.5	0.4	2.9
.....	.....	8, 763	3, 830	12, 593	1.7	1.0	2.7
.....	1,	35, 694	20, 042	55, 736	2.8	1.5	4.3
.....	.....	6, 665	2, 149	8, 815	1.2	0.4	1.6
.....	.....	5, 745	1, 351	7, 096	2.9	0.7	3.6
.....	2,	59, 616	17, 467	77, 083	2.1	0.6	2.7
.....	2,	52, 460	27, 975	80, 435	2.7	1.4	4.1
.....	22,	514, 621	520, 951	1, 035, 573	2.3	2.3	4.6
.....	12,	276, 798	200, 372	477, 170	2.2	1.5	3.7
.....	11,	321, 406	231, 917	553, 323	2.6	2.0	4.6
.....	5,	111, 790	62, 061	173, 851	2.2	1.3	3.5
.....	2,	76, 583	62, 012	138, 595	2.6	2.1	4.7
.....	3,	106, 349	66, 281	172, 631	2.7	2.2	4.9
.....	1,	39, 172	29, 522	68, 695	2.0	1.3	3.3
.....	7,	133, 142	189, 248	322, 390	1.4	2.0	3.4
.....	.....	10, 229	7, 801	18, 030	2.5	2.0	4.5
.....	.....	10, 735	7, 014	17, 749	4.3	2.9	7.1
.....	.....	1, 624	.....	1, 624	2.4	.....	2.4
.....	.....	9, 702	1, 615	11, 317	2.6	0.4	3.2
.....	.....	1, 827	1, 097	2, 924	1.3	0.7	2.0
.....	.....	479	1, 405	1, 884	0.5	1.4	1.9
.....	.....	837	560	1, 397	0.8	0.6	1.4
Totals	422, 204, 666	9, 525, 007	8, 813, 190	18, 338, 197	2.2	2.1	4.3

Table showing the amount and rate of taxation (United States and State) of the national banks for the year 1869.

States and Territories.	Capital stock.	Amount of taxes.			Rate of taxation.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Maine.....	\$9,185,000	\$191,779	\$164,150	\$355,929	2.1	1.8	3.9
New Hampshire.....	4,835,000	97,245	102,812	200,057	2.0	2.1	4.1
Vermont.....	6,385,012	129,059	117,107	246,166	2.0	1.8	3.8
Massachusetts.....	81,282,000	1,691,620	1,329,018	3,020,638	2.1	1.6	3.7
Rhode Island.....	20,164,800	344,687	175,466	520,153	1.7	0.9	2.6
Connecticut.....	24,606,820	476,244	366,457	842,701	1.9	1.5	3.4
New York.....	112,267,841	2,958,089	2,980,104	5,938,193	2.6	2.7	5.3
New Jersey.....	11,465,350	279,410	200,121	479,531	2.4	1.8	4.2
Pennsylvania.....	49,560,390	1,312,419	266,186	1,578,605	2.7	0.5	3.2
Delaware.....	1,428,185	30,907	3,265	34,172	2.2	0.2	2.4
Maryland.....	12,790,203	277,590	147,854	425,444	2.2	1.1	3.3
District of Columbia.....	1,050,000	23,814	1,850	25,664	2.2	0.2	2.4
Virginia.....	2,221,860	59,281	8,882	68,163	2.7	0.4	3.1
West Virginia.....	2,116,400	51,979	37,053	89,032	2.3	1.7	4.0
North Carolina.....	683,400	15,712	2,455	18,167	2.3	0.4	2.7
South Carolina.....	823,500	19,763	7,952	27,715	2.4	1.0	3.4
Georgia.....	1,500,000	45,824	8,254	54,078	3.0	0.6	3.6
Alabama.....	400,000	5,926	490	6,416	1.5	0.1	1.6
Louisiana.....	1,300,000	27,455	7,107	34,562	2.1	0.6	2.7
Texas.....	525,000	11,184	4,375	15,559	2.2	0.8	3.0
Arkansas.....	200,000	4,284	6,998	11,282	2.1	3.5	5.6
Kentucky.....	2,835,000	62,836	10,236	73,072	2.2	0.4	2.6
Tennessee.....	1,987,400	47,164	6,570	53,734	2.4	0.3	2.7
Ohio.....	21,917,399	635,935	573,576	1,209,511	2.9	2.6	5.5
Indiana.....	12,752,000	298,336	218,888	517,224	2.4	1.7	4.1
Illinois.....	12,370,000	369,742	217,652	587,394	3.0	1.8	4.8
Michigan.....	5,510,000	143,649	34,384	178,033	2.6	0.6	3.2
Wisconsin.....	2,710,000	80,963	50,663	131,626	3.0	1.9	4.9
Iowa.....	3,717,000	122,162	53,621	175,783	3.3	1.4	4.7
Minnesota.....	1,770,000	45,223	29,873	75,096	2.5	1.7	4.2
Missouri.....	7,810,300	171,198	120,720	291,918	2.2	1.5	3.7
Kansas.....	400,000	17,443	16,009	33,452	4.4	4.0	8.4
Nebraska.....	400,000	14,593	10,838	25,431	3.7	2.7	6.4
Oregon.....	100,000	2,917	.....	2,917	2.9	.....	2.9
Colorado.....	350,000	11,902	11,286	23,188	3.4	3.2	6.6
Idaho.....	100,000	1,179	2,541	3,720	1.2	2.5	3.7
Montana.....	100,000	1,731	2,283	4,014	1.7	2.3	4.0
Totals.....	419,619,860	10,081,244	7,297,096	17,378,340	2.4	1.7	4.1

CURRENCY VALUE OF GOLD.

Table showing currency price in dollars of one hundred dollars in gold in the New York market, by months, quarter-years, half-years, calendar years, and fiscal years, from January 1, 1862, to August 31, 1875, both inclusive.

Periods.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
January	102.5	145.1	155.5	216.2	140.1	134.6	138.5	135.6	121.3	110.7	109.1	112.7	111.4	112.5
February	103.5	160.5	158.6	205.5	138.4	137.4	141.4	134.4	119.5	111.5	110.3	114.1	112.3	114.5
March	101.8	154.5	162.9	173.8	130.5	135	139.5	131.3	112.6	111	110.1	115.5	112.1	115.5
April	101.5	151.5	172.7	148.5	127.3	135.6	138.7	132.9	113.1	110.6	111.1	117.8	113.4	114.8
May	103.3	148.9	176.3	135.6	131.8	137	139.6	139.2	114.7	111.5	113.7	117.7	112.4	115.8
June	106.5	144.5	210.7	140.1	148.7	137.5	140.1	138.1	112.9	112.4	113.9	116.5	111.3	117
July	115.5	130.6	258.1	142.1	151.6	139.4	142.7	136.1	116.8	112.4	114.3	115.7	110	114.8
August	114.5	125.8	254.1	143.5	148.7	140.8	145.5	134.2	117.9	112.4	114.4	115.4	109.7	113.5
September	118.5	134.2	222.5	143.9	145.5	143.4	143.6	134.8	114.8	114.5	113.5	112.7	109.7	115.8
October	128.5	147.7	207.2	145.5	148.3	143.5	137.1	130.2	112.8	113.2	113.2	108.9	110	.....
November	131.1	148.0	233.5	147	143.8	139.6	134.4	126.2	111.4	111.2	112.9	108.6	110.9	.....
December	132.3	151.1	227.5	146.2	136.7	134.8	135.2	121.5	110.7	109.3	112.2	110	111.7	.....
First quarter-year	102.6	153.4	159	192.5	136.3	135.7	139.8	133.8	117.8	111.1	109.8	114.1	111.9	114.2
Second quarter-year	103.8	148.3	186.6	141.4	135.9	136.7	139.5	136.7	113.6	111.5	112.9	117.3	112.4	115.9
Third quarter-year	116.2	130.2	244.9	143.2	148.6	141.2	143.9	135.7	116.5	113.1	114.1	114.6	109.8	114.7
Fourth quarter-year	130.6	148.9	222.7	146.2	142.9	139.3	135.6	126	111.6	111.2	112.8	109.2	110.9	.....
First half-year	103.2	150.8	172.8	169.9	136.1	136.2	139.6	135.3	115.7	111.3	111.4	115.7	112.2	115.1
Second half-year	123.4	139.6	233.8	144.7	145.8	140.3	139.8	130.8	114	121.1	113.4	111.9	110.3	.....
Calendar year	113.3	145.2	203.3	157.3	140.9	138.2	139.7	133	114.9	111.7	112.4	113.8	111.2	.....
Fiscal year ended June 30 .....	.....	137.1	156.2	201.9	140.4	141	139.9	137.5	123.3	112.7	111.8	114.6	112	112.7

GOLD VALUE OF CURRENCY.

Table showing the gold-price in dollars of one hundred dollars in currency in the New York market, by months, quarter-years, half-years, calendar years, and fiscal years, from January 1, 1862, to August 31, 1875, both inclusive.

Periods.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
January	97.6	68.9	64.3	46.3	71.4	74.3	72.2	73.7	82.4	90.3	91.7	88.7	89.7	82.9
February	96.6	62.3	63.1	48.7	72.3	72.8	70.7	74.4	83.7	89.7	90.7	87.6	89.1	87.3
March	98.2	64.7	61.4	57.5	76.6	74.1	71.7	76.2	88.8	90.1	90.8	86.6	89.2	86.6
April	98.5	66	57.9	67.3	78.6	73.7	72.1	75.2	88.4	90.4	90	84.9	88.2	87.1
May	96.8	67.2	56.7	73.7	75.9	73	71.6	71.8	87.2	89.7	88	85	89.9	86.3
June	93.9	69.2	47.5	71.4	67.2	72.7	71.4	72.4	88.6	89	87.8	85.8	90	85.4
July	86.6	76.6	38.7	70.4	66	71.7	70.1	73.5	85.6	89	87.5	86.4	91	87.2
August	87.3	79.5	39.4	69.7	67.2	71	64.7	74.5	84.8	89	87.4	86.7	91.2	88.1
September	84.4	74.5	44.9	69.5	68.7	69.7	69.6	73.1	87.1	87.3	88.1	88.7	91.2	86.4
October	77.8	67.7	48.3	68.7	67.4	69.7	72.9	76.8	88.7	88.3	88.3	91.8	91	.....
November	76.3	67.6	42.8	68	69.5	71.6	74.4	79.2	89.8	89.9	88.6	92.1	90.2	.....
December	75.6	66.2	44	68.4	73.2	74.2	74	82.3	90.3	91.5	89.1	90.9	89.6	.....
First quarter-year	97.5	65.2	62.9	50.4	73.3	73.7	71.5	74.7	84.9	90	91	87.6	89.3	87.6
Second quarter-year	96.3	67.4	53.6	70.7	73.6	73.2	71.7	73.2	88	89.7	88.6	85.3	89	86.3
Third quarter-year	86.1	76.8	40.8	69.8	67.2	70.8	69.5	73.7	85.8	88.4	87.6	87.3	91.1	87.2
Fourth quarter-year	76.6	67.2	44.9	68.4	70	71.8	73.7	79.4	89.6	90	88.7	91.6	90.2	.....
First half-year	96.9	66.3	57.9	58.9	73.5	73.4	71.6	73.9	86.4	89.8	89.8	86.4	89.2	86.9
Second half-year	81	71.6	42.8	69.1	68.6	71.3	71.5	76.5	87.7	89.2	88.2	89.4	90.7	.....
Calendar year	88.3	68.9	49.2	63.6	71	72.4	71.6	75.2	87	89.5	89	87.9	89.9	.....
Fiscal year ended June 30 .....	.....	72.9	64	49.5	71.2	70.9	71.5	72.7	81.1	88.7	89.4	87.3	89.3	88.8

NOTE.—MAXIMUM CURRENCY PRICE OF GOLD.

According to the officially-published quotations of the gold-market in New York, the currency price of \$100 gold reached its maximum on the 11th day of July, 1864, the quotations for that day ranging from \$276 to \$285. The average price of \$100 gold for the month of July, 1864, was \$255.10, and the average price of \$100 gold for the quarter-year ended September 30, 1864, was \$244.90.

Table showing the average weekly deposits, circulation, and reserve of the national banks in New York City, for the months of September and October in each year, from 1870 to 1875, inclusive, as reported to the New York clearing-house.

Week ending-	Liabilities.			Ratio of reserve.	Reserve.		
	Circulation.	Net deposits.	Total.		Specie.	Legal-tend- ers.	Total.
	Dollars.	Dollars.	Dollars.	Percent.	Dollars.	Dollars.	Dollars.
Sept. 3, 1870..	32,672,815	172,315,962	204,988,777	29.67	26,070,522	34,760,841	60,831,363
Sept. 10, 1870..	32,833,323	168,343,150	201,176,473	29.43	16,260,859	42,938,351	59,199,210
Sept. 17, 1870..	32,646,784	166,312,076	198,958,860	29.39	14,444,365	44,040,077	57,544,680
Sept. 24, 1870..	32,669,207	163,691,615	196,360,822	29.31	12,770,922	44,773,758	57,484,442
Oct. 1, 1870..	32,654,378	163,274,962	196,529,340	29.23	11,427,962	46,321,566	57,749,528
Oct. 8, 1870..	32,529,395	159,205,353	191,734,748	29.11	10,658,402	45,149,713	55,808,115
Oct. 15, 1870..	32,458,049	159,194,742	191,652,791	29.05	10,064,025	45,618,563	55,682,588
Oct. 22, 1870..	32,453,226	160,794,105	193,247,331	29.75	10,296,819	47,193,012	57,489,831
Oct. 29, 1870..	32,356,866	164,653,818	197,010,684	30.05	11,367,009	48,732,435	60,099,444
Sept. 2, 1871..	29,835,300	212,534,300	242,369,600	29.36	10,196,600	60,957,800	71,154,400
Sept. 9, 1871..	30,087,200	213,442,100	243,529,300	28.21	9,193,400	60,106,800	69,300,200
Sept. 16, 1871..	30,071,600	211,537,700	241,609,300	27.27	9,050,100	56,847,200	65,897,300
Sept. 23, 1871..	29,944,100	203,048,400	232,992,500	26.42	8,291,700	53,275,600	61,567,300
Sept. 30, 1871..	29,992,800	193,691,500	223,684,300	27.49	11,554,000	49,933,900	61,487,900
Oct. 7, 1871..	30,199,100	129,277,300	219,476,400	26.76	9,153,400	49,589,300	58,742,700
Oct. 14, 1871..	30,273,000	183,192,100	213,465,100	25.23	8,025,300	45,835,200	53,860,500
Oct. 21, 1871..	30,233,400	172,343,800	202,577,200	26.03	8,647,600	44,079,000	52,726,600
Oct. 28, 1871..	30,431,800	171,737,300	202,169,100	26.19	9,249,700	43,694,700	52,944,400
Sept. 7, 1872..	27,467,200	183,510,100	210,997,300	26.30	11,619,600	43,866,500	55,486,100
Sept. 14, 1872..	27,580,600	179,765,800	207,346,400	26.10	11,130,700	42,993,300	54,124,000
Sept. 21, 1872..	27,622,300	171,742,500	199,364,800	28.22	16,851,600	39,419,300	56,270,900
Sept. 28, 1872..	27,629,400	165,721,900	193,411,300	25.18	10,045,900	39,651,700	49,697,600
Oct. 5, 1872..	27,551,100	158,840,300	186,399,400	24.93	8,469,700	37,998,500	46,468,200
Oct. 12, 1872..	27,692,900	161,816,200	189,509,100	26.77	10,070,200	40,675,100	50,745,300
Oct. 19, 1872..	27,661,300	171,115,000	198,776,300	28.63	10,657,400	46,260,100	56,917,500
Oct. 26, 1872..	27,641,000	174,086,400	201,727,400	27.82	9,234,300	46,885,000	56,119,300
Sept. 6, 1873..	27,323,300	182,775,700	210,099,000	25.66	19,935,900	33,993,600	53,929,500
Sept. 13, 1873..	26,351,200	177,850,500	204,201,700	24.56	17,655,500	32,500,800	50,156,300
Sept. 20, 1873..	27,382,000	168,877,100	196,259,100	23.55	16,135,200	30,083,800	46,219,000
Sept. 27, 1873..	27,295,400	150,171,300	177,466,700	16.54	11,448,100	17,883,300	29,331,400
Oct. 4, 1873..	27,393,700	131,855,500	159,249,200	11.61	9,240,300	9,251,900	18,492,200
Oct. 11, 1873..	27,419,400	131,958,900	159,378,300	11.64	10,506,900	8,049,300	18,556,200
Oct. 18, 1873..	27,421,200	129,575,800	156,997,000	10.72	11,650,100	5,179,800	16,829,900
Oct. 25, 1873..	27,390,100	125,671,300	153,061,400	12.16	11,433,500	7,187,300	18,620,800
Sept. 5, 1874..	25,630,500	202,918,100	228,548,600	31.41	16,807,500	54,878,100	71,785,600
Sept. 12, 1874..	27,701,700	205,186,500	232,888,200	31.05	17,589,200	54,715,700	72,304,900
Sept. 19, 1874..	25,595,700	204,285,600	229,881,300	31.52	17,453,200	55,017,300	72,470,500
Sept. 26, 1874..	25,593,900	187,139,700	212,733,600	33.27	16,799,500	53,977,900	70,777,400
Oct. 3, 1874..	25,387,700	202,605,300	227,993,000	30.01	15,373,400	53,297,600	68,671,000
Oct. 10, 1874..	25,083,900	200,054,500	225,138,400	29.61	14,517,700	52,152,000	66,669,700
Oct. 17, 1874..	25,028,600	197,261,900	222,290,500	29.04	12,691,400	51,855,100	64,546,500
Oct. 24, 1874..	24,981,600	193,514,600	218,496,200	28.82	11,457,900	49,893,900	61,351,800
Oct. 31, 1874..	25,025,100	193,611,700	218,636,800	27.94	10,324,900	50,773,000	61,097,900
Sept. 4, 1875..	18,003,700	210,397,200	228,490,900	29.75	9,155,700	58,810,600	67,966,300
Sept. 11, 1875..	17,725,000	209,202,100	227,527,100	29.15	8,494,500	57,828,300	66,322,800
Sept. 18, 1875..	17,723,200	206,916,800	224,640,000	28.67	6,538,200	57,856,600	64,394,800
Sept. 25, 1875..	17,902,600	205,483,200	223,385,800	28.10	6,432,400	56,348,400	62,780,800
Oct. 2, 1875..	17,894,100	201,409,700	219,303,800	28.10	5,438,900	56,181,500	61,620,400
Oct. 9, 1875..	17,820,700	197,555,800	215,376,500	26.49	5,716,200	51,342,300	57,058,500
Oct. 16, 1875..	17,781,200	195,192,400	212,973,600	25.41	5,528,500	48,582,700	54,111,200
Oct. 23, 1875..	17,844,600	191,468,500	209,313,100	25.34	5,735,000	47,300,900	53,035,900
Oct. 30, 1875..	17,900,100	189,068,800	206,968,900	26.45	8,975,600	45,762,800	54,738,400

Table of dividends and earnings of the national banks in the United States, arranged by geographical divisions, for semi-annual periods from March 1, 1869, to September 1, 1875.

Geographical divisions.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
March, 1869, to Sept., 1869:						<i>Perct.</i>	<i>Perct.</i>	<i>Perct.</i>
New England States.....	476	\$142,082,062	\$25,567,269	\$7,350,939	\$9,880,104	5.2	4.4	5.9
Middle States.....	543	179,846,540	42,031,900	9,571,428	12,612,834	5.3	4.3	5.7
Southern States.....	70	12,498,200	1,264,045	727,841	969,037	5.8	5.3	7.3
Western States.....	392	67,244,000	13,242,634	4,117,623	5,759,909	6.1	5.1	7.2
Totals	1,481	401,650,802	82,105,848	21,767,831	29,221,184	5.4	4.5	6.0
Sept., 1869, to March, 1870:								
New England States....	488	148,466,032	27,335,824	7,503,307	10,142,574	5.0	4.3	5.2
Middle States.....	577	187,741,859	43,043,795	9,550,034	12,352,534	5.1	4.1	5.3
Southern States.....	76	12,850,100	1,419,995	804,972	1,035,932	6.3	5.6	7.3
Western States.....	430	67,309,000	14,318,596	3,620,782	5,459,888	5.4	4.4	6.7
Totals	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.2	4.3	5.8
March, 1870, to Sept., 1870:								
New England States.....	491	152,700,033	29,268,791	7,554,081	9,609,814	4.9	4.1	5.3
Middle States.....	584	188,131,862	45,455,429	9,250,780	11,244,110	4.9	4.0	4.8
Southern States.....	81	14,441,203	1,526,312	809,439	1,153,252	5.6	5.0	7.2
Western States.....	444	70,044,000	15,320,082	3,466,043	4,806,109	4.9	4.1	5.6
Totals	1,600	425,317,104	91,630,620	21,080,343	26,813,885	5.0	4.1	5.2
Sept., 1870, to March, 1871:								
New England States.....	492	153,419,032	30,647,742	7,747,077	9,547,922	5.0	4.2	5.2
Middle States.....	585	189,066,559	46,418,681	9,494,432	11,146,367	5.0	4.0	4.7
Southern States.....	83	15,221,574	1,733,167	924,477	1,138,066	6.1	5.4	6.7
Western States.....	445	70,992,000	15,872,811	4,039,164	5,410,807	5.7	4.6	6.2
Totals	1,605	428,689,165	94,672,401	22,205,156	27,243,162	5.2	4.2	5.2
March, 1871, to Sept., 1871:								
New England States.....	493	154,151,032	31,938,761	7,619,422	9,259,127	4.9	4.1	5.0
Middle States.....	591	190,676,269	47,776,315	9,274,773	11,207,080	4.9	3.9	4.7
Southern States.....	113	22,153,463	1,825,311	1,148,632	1,317,419	5.2	4.2	5.5
Western States.....	496	79,017,900	16,626,204	4,082,446	5,531,625	5.2	4.3	5.2
Totals	1,693	445,999,264	98,226,591	22,125,279	27,315,311	5.0	4.1	5.0
Sept., 1871, to March, 1872:								
New England States.....	494	154,869,032	33,163,949	7,713,422	9,152,734	5.0	4.1	4.9
Middle States.....	589	190,925,969	48,754,556	9,674,612	10,982,549	5.1	4.0	4.6
Southern States.....	129	26,182,281	2,118,475	1,317,525	1,700,643	5.0	4.7	6.0
Western States.....	532	78,656,424	15,394,263	4,154,361	5,660,613	5.3	4.4	6.0
Totals	1,750	450,693,706	99,431,243	22,850,826	27,502,539	5.1	4.2	5.0
March, 1872, to Sept., 1872:								
New England States....	497	155,220,562	34,113,635	7,625,549	9,721,465	4.9	4.0	5.1
Middle States.....	594	191,776,112	50,328,721	9,432,709	12,099,457	4.9	3.9	5.0
Southern States.....	141	29,513,235	2,353,213	1,552,664	1,967,029	5.3	4.9	6.2
Western States.....	620	89,166,102	18,326,313	5,216,367	6,724,280	5.2	4.2	6.3
Totals	1,852	465,676,023	105,181,942	23,227,289	30,672,891	5.1	4.2	5.4
Sept., 1872, to March, 1873:								
New England States.....	495	155,659,232	36,258,324	7,938,341	10,324,340	5.1	4.1	5.4
Middle States.....	594	192,845,689	53,303,503	9,766,087	11,642,716	5.1	4.0	4.7
Southern States.....	147	31,322,727	3,207,782	1,612,680	2,170,179	5.1	4.7	6.3
Western States.....	676	100,684,995	20,887,673	5,508,953	7,729,243	5.5	4.5	6.4
Totals	1,912	480,518,683	114,257,288	24,226,061	31,926,478	5.2	4.2	5.4
March, 1873, to Sept., 1873:								
New England States.....	496	157,014,832	38,303,887	7,941,687	10,103,736	5.1	4.1	5.2
Middle States.....	591	192,234,009	53,431,089	9,575,193	12,565,331	5.0	3.9	5.1
Southern States.....	161	33,259,530	3,600,607	1,544,046	2,246,024	4.6	4.2	6.1
Western States.....	707	105,592,520	22,778,265	5,762,103	8,206,909	5.5	4.5	6.4
Totals	1,955	488,100,951	118,113,848	24,223,029	33,122,000	5.1	4.1	5.5

Table of dividends and earnings of the national banks in the United States, &c.—Continued.

Geographical divisions.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
Sept., 1873, to March, 1874:						<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
New England States.....	503	\$150,041,832	\$39,714,859	\$7,627,811	\$9,682,704	4.8	3.8	4.9
Middle States.....	588	190,368,669	55,931,654	9,164,682	10,983,048	4.8	3.7	4.5
Southern States.....	159	32,605,522	3,864,491	1,415,933	1,750,914	4.3	3.9	4.8
Western States.....	717	107,494,300	23,957,855	5,321,571	7,127,454	4.9	4.0	5.4
Totals	1,967	480,510,323	123,460,859	23,529,997	29,544,120	4.8	3.8	4.8
March, 1874, to Sept., 1874:								
New England States.....	506	150,531,832	41,978,153	7,838,007	9,603,512	4.9	3.9	4.8
Middle States.....	586	189,385,019	57,176,298	9,463,707	11,214,753	5.0	3.8	4.5
Southern States.....	159	33,138,800	4,121,405	1,594,208	1,871,562	4.8	4.3	5.0
Western States.....	720	107,882,633	25,088,183	6,033,384	7,346,984	5.6	4.5	5.5
Totals	1,971	429,938,284	128,364,039	27,929,306	30,036,811	5.1	4.0	4.9
Sept., 1874, to March, 1875:								
New England States.....	510	160,461,832	43,020,505	7,785,166	9,031,409	4.8	3.8	4.4
Middle States.....	589	180,639,519	57,749,497	9,537,118	10,361,652	5.0	3.9	4.2
Southern States.....	169	33,681,310	4,646,468	1,463,170	1,861,758	4.3	3.8	4.9
Western States.....	739	109,786,170	26,144,167	5,965,362	7,881,188	5.4	4.4	5.8
Totals	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.0	4.0	4.7
March, 1875, to Sept., 1875:								
New England States.....	512	161,928,732	43,563,385	7,758,460	8,767,978	4.8	3.8	4.3
Middle States.....	603	190,775,569	57,826,444	9,151,653	9,985,736	4.8	3.7	4.0
Southern States.....	175	34,640,100	4,965,170	1,539,234	1,956,203	4.4	3.9	4.9
Western States.....	757	110,520,432	27,768,650	5,868,438	8,090,300	5.3	4.2	5.8
Totals	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.9	3.8	4.6
General averages	1,801	450,531,151	108,255,090	23,501,677	29,248,580	5.1	4.1	5.2

Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus-fund, for the six months from September 1, 1874, to March 1, 1875.

States, Territories, and reserve cities.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per cent.	Per cent.	Per cent.
Maine	64	\$9,740,000	\$2,190,712	\$512,580	\$680,302	5.3	4.3	5.7
New Hampshire	43	5,265,000	1,070,380	261,450	306,877	5.0	4.1	4.8
Vermont	42	7,862,713	1,829,228	367,419	499,561	4.7	3.8	5.1
Massachusetts	168	41,462,000	13,218,243	2,163,365	2,461,987	5.2	4.0	4.5
Boston	51	50,200,000	13,100,362	2,221,103	2,585,564	4.4	3.5	4.1
Rhode Island	62	20,504,800	4,183,354	936,522	1,072,514	4.6	3.8	4.3
Connecticut	80	25,427,320	7,428,166	1,316,725	1,424,604	5.2	4.0	4.3
New York	221	35,199,441	8,225,734	1,765,144	1,853,089	5.0	4.1	4.3
New York City	48	68,500,000	22,761,834	3,303,057	3,457,671	4.8	3.6	3.2
Albany	7	2,450,000	1,450,000	137,000	132,590	5.6	3.5	3.4
New Jersey	62	13,808,350	3,731,563	681,588	897,578	4.9	3.9	5.1
Pennsylvania	159	27,075,240	7,577,135	1,340,510	1,495,391	4.9	3.9	4.3
Philadelphia	29	16,935,000	7,129,641	982,572	1,004,393	5.8	4.1	4.2
Pittsburgh	16	9,000,000	3,093,586	471,000	530,426	5.2	3.9	4.4
Delaware	11	1,523,185	439,300	79,159	85,275	5.2	4.0	4.3
Maryland	17	2,242,217	551,630	123,219	130,898	5.5	4.4	4.7
Baltimore	14	11,455,685	2,417,074	527,093	606,241	5.1	4.2	4.8
District of Columbia	1	252,000	35,000	10,080	16,721	4.0	3.5	5.8
Washington	4	1,192,400	277,000	56,696	91,379	4.7	3.9	6.2
Virginia	20	3,546,500	783,049	162,635	199,929	4.6	3.8	4.6
West Virginia	17	2,146,000	388,216	107,010	140,001	5.0	4.2	5.5
North Carolina	11	2,200,000	200,292	94,000	132,185	4.3	3.9	5.5
South Carolina	12	3,135,000	443,712	151,750	222,471	4.8	4.2	6.2
Georgia	13	2,882,500	470,881	147,547	134,367	5.1	4.4	4.0
Florida	1	50,000	.....	.....	60	.....	.....	0.1
Alabama	9	1,635,000	179,222	68,300	79,613	4.2	3.8	4.4
New Orleans	7	3,850,000	282,262	112,500	109,476	2.9	2.7	2.6
Texas	9	1,125,000	230,526	38,000	76,869	3.4	2.8	5.7
Arkansas	2	205,000	23,750	.....	11,955	.....	.....	5.2
Kentucky	37	6,752,300	907,534	277,228	394,533	4.1	3.6	5.1
Louisville	7	2,901,000	267,636	145,075	163,650	5.0	4.6	5.2
Tennessee	24	3,253,010	463,388	159,125	196,649	4.9	4.3	5.3
Ohio	159	20,738,000	4,619,433	1,096,237	1,225,929	5.3	4.3	4.8
Cincinnati	5	4,000,000	950,000	198,000	281,189	4.9	4.0	5.7
Cleveland	6	4,550,000	666,257	226,500	245,974	4.9	4.3	4.7
Indiana	93	17,923,800	4,761,852	1,073,105	1,362,978	5.0	4.7	6.0
Illinois	124	11,738,670	3,168,065	687,105	955,677	5.8	4.6	6.4
Chicago	17	8,400,000	3,399,500	296,500	708,235	3.5	2.5	6.0
Michigan	77	8,437,200	1,262,919	470,050	546,737	5.6	4.6	5.3
Detroit	3	1,900,000	725,000	110,000	161,747	5.8	4.2	6.2
Wisconsin	43	3,015,000	775,179	209,541	231,914	6.9	5.5	6.1
Milwaukee	4	750,000	311,698	36,500	69,912	4.9	3.4	6.6
Iowa	79	6,317,000	1,429,719	347,307	450,696	5.5	4.5	5.8
Minnesota	32	4,341,200	809,693	270,560	410,538	6.2	5.2	8.0
Missouri	28	2,735,000	516,323	124,750	92,088	4.6	3.8	2.8
Saint Louis	7	6,360,300	866,253	246,861	329,699	3.9	3.4	4.6
Kansas	23	1,605,000	294,547	65,700	99,976	4.1	3.5	5.3
Nebraska	10	1,025,000	135,422	52,000	75,000	5.1	4.5	6.5
Oregon	1	250,000	50,000	15,000	40,457	6.0	5.0	12.5
California	4	1,200,000	39,134	78,000	75,384	6.5	6.3	6.1
San Francisco	2	2,500,000	275,000	165,000	256,780	6.6	5.9	9.2
Colorado	9	775,000	272,250	101,500	125,049	13.1	9.7	11.9
Utah	2	300,000	70,000	12,000	41,489	4.0	3.2	11.2
New Mexico	2	300,000	29,116	19,500	26,102	6.5	5.9	7.9
Wyoming	2	125,000	13,457	.....	5,747	.....	.....	4.1
Idaho	1	100,000	21,000	20,000	22,460	20.0	16.5	18.6
Dakota	1	50,000	6,000	.....	3,674	.....	.....	6.6
Montana	5	350,000	75,750	43,646	35,767	12.5	10.2	8.4
Totals	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.0	3.9	4.7

Table of the dividends and earnings of the national banks, with their ratios to capital, and to capital and surplus-fund, for the six months from March 1, 1875, to September 1, 1875.

States, Territories, and reserve cities.	Number of banks.	Capital.	Surplus.	Dividends.	Net earnings.	Ratios.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per ct.	Per ct.	Per ct.
Maine	65	\$9,860,800	\$2,216,719	\$533,736	\$639,240	5.4	4.4	5.3
New Hampshire	44	5,385,000	1,053,064	261,450	269,814	4.9	4.1	4.2
Vermont	40	7,637,713	1,880,487	347,969	452,006	4.6	3.7	4.8
Massachusetts	169	41,893,100	13,300,387	2,211,213	2,609,535	5.3	4.0	4.7
Boston	51	50,900,000	13,240,349	2,096,500	2,151,133	4.1	3.3	3.8
Rhode Island	62	20,544,800	4,323,625	927,082	1,099,781	4.5	3.7	4.4
Connecticut	81	25,707,320	7,548,755	1,380,510	1,540,469	5.4	4.1	4.6
New York	226	35,413,091	8,447,667	1,635,621	1,945,756	4.6	3.7	4.4
New York City	48	68,500,000	22,427,053	3,111,459	3,259,063	4.5	3.4	3.6
Albany	7	1,999,800	1,470,000	93,492	115,187	4.7	2.7	3.3
New Jersey	63	13,913,350	3,821,823	673,618	844,462	4.8	3.8	4.8
Pennsylvania	164	27,625,240	7,643,550	1,385,082	1,433,186	5.0	3.9	4.1
Philadelphia	29	16,935,000	7,335,957	924,000	953,886	5.5	3.8	3.9
Pittsburgh	19	9,710,000	2,898,238	466,750	540,669	4.8	3.7	4.3
Delaware	11	1,523,185	437,510	79,159	77,796	5.2	4.0	4.0
Maryland	17	2,242,217	522,393	122,619	143,570	5.4	4.3	5.1
Baltimore	14	11,455,685	2,451,753	592,767	591,472	5.1	4.3	4.2
District of Columbia	1	252,000	38,000	10,080	6,947	4.0	3.5	2.4
Washington	4	1,200,000	272,500	57,000	73,742	4.7	3.9	5.0
Virginia	19	3,547,100	729,285	164,980	249,090	4.6	3.9	5.8
West Virginia	16	1,896,000	384,532	96,620	131,408	5.1	4.2	5.8
North Carolina	11	2,300,000	219,045	97,280	132,226	4.2	3.9	5.2
South Carolina	12	3,135,000	474,134	137,750	154,123	4.4	3.8	4.3
Georgia	12	2,677,300	572,812	98,788	98,844	3.7	3.0	3.0
Florida	1	50,000	.....	.....	2,992	.....	.....	5.9
Alabama	9	1,635,000	179,208	64,500	82,694	3.9	3.6	4.6
New Orleans	7	3,850,000	302,438	156,500	153,742	4.1	3.8	3.7
Texas	10	1,200,000	247,778	31,000	87,043	2.6	2.1	6.0
Arkansas	2	205,000	26,125	14,500	2,729	7.1	6.3	1.2
Kentucky	41	7,281,800	1,023,321	331,562	462,881	4.5	4.0	5.6
Louisville	9	3,445,500	299,629	162,775	195,294	4.7	4.3	5.2
Tennessee	26	3,417,400	506,857	182,979	203,137	5.3	4.7	5.2
Ohio	162	21,038,932	4,941,083	1,148,549	1,310,895	5.5	4.4	5.0
Cincinnati	5	4,000,000	980,000	222,000	293,255	5.5	4.5	5.9
Cleveland	6	4,550,000	722,507	226,500	260,758	5.0	4.3	4.9
Indiana	103	18,574,500	4,686,727	978,530	1,142,916	5.3	4.2	4.9
Illinois	128	11,816,000	3,380,251	714,319	990,707	6.0	4.7	6.5
Chicago	16	7,600,000	4,097,500	337,500	1,096,639	4.4	2.9	9.4
Michigan	72	8,527,700	1,989,096	463,666	661,951	5.4	4.4	6.3
Detroit	3	1,900,000	725,000	105,000	170,602	5.5	4.0	6.5
Wisconsin	41	2,960,000	787,657	180,850	210,805	6.1	4.8	5.6
Milwaukee	3	650,000	326,100	34,500	41,114	5.3	3.5	4.2
Iowa	80	6,293,700	1,457,705	369,685	508,420	5.9	4.8	6.6
Minnesota	32	4,358,800	838,903	165,490	272,433	3.8	3.2	5.2
Missouri	29	2,735,000	537,070	125,825	175,783	4.6	3.8	5.4
Saint Louis	7	6,360,300	886,794	233,860	131,490	3.7	3.2	1.8
Kansas	23	1,630,500	296,213	73,950	80,772	4.5	3.8	4.2
Nebraska	10	975,000	143,800	74,000	82,588	7.6	6.6	7.4
Oregon	1	250,000	50,000	15,000	44,745	6.0	5.0	14.9
California	5	1,400,000	42,000	88,000	119,045	6.3	6.1	8.2
San Francisco	2	2,750,000	337,000	180,000	262,242	6.5	5.8	8.7
Colorado	10	925,000	284,817	67,000	111,812	7.2	5.5	9.2
Utah	2	300,000	95,000	12,000	24,728	4.0	3.0	6.3
New Mexico	2	300,000	33,123	19,500	22,806	6.5	5.8	6.8
Wyoming	2	125,000	15,783	.....	12,067	.....	.....	8.6
Idaho	1	100,000	23,000	20,000	22,240	20.0	16.3	18.1
Dakota	1	50,000	9,000	.....	3,023	.....	.....	5.1
Montana	5	350,000	76,220	12,714	30,396	3.6	3.0	7.1
Totals	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.9	3.8	4.6

Table of the state of the lawful-money reserve of the national banks of the
STATES AND

	Dates.	No. of banks.	Circulation and deposits.	Reserve re- quired.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	October 8, 1870.....	1,400	84,755	97,713	\$84,777,958	90.8
2	December 28, 1870.....	1,430	81,473	58,921	85,793,369	21.0
3	March 18, 1871.....	1,405	81,897	75,985	85,615,900	92.4
4	April 29, 1871.....	1,489	55,545	53,333	94,696,874	22.6
5	June 10, 1871.....	1,497	75,395	91,309	101,706,605	92.8
6	October 2, 1871.....	1,537	19,031	62,655	98,946,184	91.2
7	December 16, 1871.....	1,564	47,077	92,062	91,728,696	19.7
8	February 27, 1872.....	1,586	97,695	89,654	109,275,001	91.1
9	April 19, 1872.....	1,616	74,283	99,142	93,012,845	90.2
10	June 10, 1872.....	1,626	41,566	26,235	101,821,600	90.7
11	October 3, 1872.....	1,689	15,295	35,940	97,783,876	19.2
12	December 27, 1872.....	1,707	88,806	35,321	102,069,262	90.3
13	February 28, 1873.....	1,717	84,885	99,233	108,246,881	90.6
14	April 25, 1873.....	1,732	69,652	26,804	105,893,323	90.2
15	June 13, 1873.....	1,737	41,008	94,426	108,935,374	90.6
16	September 12, 1873.....	1,747	25,203	93,659	110,456,096	90.6
17	December 26, 1873.....	1,749	30,969	95,967	101,190,796	90.6
18	February 27, 1874.....	1,748	46,655	90,872	115,577,200	92.6
19	May 1, 1874.....	1,751	53,263	51,858	112,637,640	21.6
20	June 26, 1874.....	1,755	74,575	73,243	111,464,683	38.8
21	October 2, 1874.....	1,774	66,306	77,914	100,841,894	91.1
22	December 31, 1874.....	1,797	79,077	87,048	103,592,165	34.2
23	March 1, 1875.....	1,801	89,193	18,907	106,896,053	34.9
24	May 1, 1875.....	1,815	16,202	20,096	100,691,135	32.9
25	June 30, 1875.....	1,845	85,844	96,069	105,154,553	33.6
26	October 1, 1875.....	1,851	18,449	84,791	100,128,907	32.5

NOTE.—Prior to June 20, 1874, the required reserve in States and Territories was 15 per

Table of the state of the lawful-money reserve of the
RESERVE

	Dates.	No. of banks.	Circulation and deposits.	Reserve re- quired.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	October 8, 1870.....	215	\$409,354,626	\$102,328,658	\$118,633,295	98.6
2	December 28, 1870.....	219	493,189,620	105,782,421	124,066,544	99.3
3	March 18, 1871.....	223	469,716,268	117,420,067	136,670,665	92.5
4	April 29, 1871.....	225	478,079,967	119,519,991	144,809,918	92.3
5	June 10, 1871.....	226	504,449,217	126,112,398	159,704,311	31.6
6	October 2, 1871.....	230	484,634,132	121,156,532	134,463,929	97.6
7	December 16, 1871.....	228	456,731,609	114,180,474	126,916,204	97.8
8	February 27, 1872.....	228	475,032,357	118,756,089	126,440,065	98.6
9	April 19, 1872.....	227	461,111,331	115,277,632	124,840,245	97.1
10	June 10, 1872.....	227	500,037,031	125,008,257	144,672,269	98.9
11	October 3, 1872.....	230	443,845,788	110,961,445	112,152,056	25.3
12	December 27, 1872.....	223	462,035,037	115,506,759	123,136,887	96.7
13	February 28, 1873.....	230	478,040,368	119,510,097	122,710,780	95.3
14	April 25, 1873.....	230	465,796,462	116,449,190	119,676,330	92.7
15	June 13, 1873.....	231	502,259,230	125,739,807	143,209,534	98.9
16	September 12, 1873.....	229	475,591,916	118,860,480	118,679,153	95.0
17	December 26, 1873.....	227	453,081,026	113,270,257	127,402,526	98.1
18	February 27, 1874.....	227	512,570,014	129,648,804	156,940,175	30.6
19	May 1, 1874.....	227	523,075,980	130,768,995	155,563,677	98.5
20	June 26, 1874.....	228	526,619,121	106,380,827	159,275,638	37.4
21	October 2, 1874.....	230	521,581,727	106,136,122	144,307,997	34.0
22	December 31, 1874.....	230	509,411,623	103,317,529	132,388,803	92.0
23	March 1, 1875.....	228	514,896,921	105,568,158	132,917,368	31.3
24	May 1, 1875.....	231	507,808,290	104,199,585	129,803,941	31.1
25	June 30, 1875.....	231	532,175,922	111,317,435	154,560,083	34.7
26	October 1, 1875.....	236	512,846,868	106,542,005	134,276,509	31.7

NOTE.—Prior to June 20, 1874, the required reserve in reserve cities was 25 per

United States, as shown by their reports, from October 8, 1870, to October 1, 1875.

TERRITORIES.

Classification of reserve held.							
Specie.	Legal ten- ders.	U. S. certifi- cates of de- posit.	Compound- interest notes.	Clearing- house cer- tificates.	Three per cent. certi- ficates.	Due from reserve agents.	Redemption fund with Treasurer.
\$2,357,856	\$35,465,915	.....	.....	.....	\$2,880,000	\$44,084,185	..... 1
2,359,126	36,842,257	.....	.....	.....	2,545,000	43,977,006	..... 2
2,420,987	36,589,817	.....	.....	.....	2,245,000	55,360,156	..... 3
2,504,655	38,506,524	.....	.....	.....	2,040,000	55,647,695	..... 4
2,032,371	38,481,550	.....	.....	.....	1,885,000	59,307,684	..... 5
1,814,927	40,139,433	.....	.....	.....	1,355,000	55,636,824	..... 6
2,043,411	39,340,993	.....	.....	.....	1,040,000	49,244,222	..... 7
2,816,771	39,792,119	.....	.....	.....	810,000	58,856,111	..... 8
2,600,614	42,465,632	.....	.....	.....	690,000	52,236,599	..... 9
1,890,232	41,495,581	.....	.....	.....	605,000	57,830,847	..... 10
1,950,142	42,717,234	\$220,000	.....	.....	335,000	52,543,440	..... 11
1,978,383	43,228,892	350,000	.....	.....	125,000	56,327,007	..... 12
1,779,651	41,605,799	1,485,000	.....	.....	90,000	63,286,431	..... 13
1,567,149	43,202,852	1,895,080	.....	.....	10,000	59,018,321	..... 14
1,715,293	42,800,960	2,125,000	.....	.....	10,000	62,284,121	..... 15
2,071,686	42,279,728	2,250,000	.....	.....	.....	63,854,682	..... 16
2,286,734	45,904,389	2,015,000	.....	.....	.....	50,914,603	..... 17
2,475,202	44,017,327	2,270,000	.....	.....	.....	66,814,671	..... 18
2,431,605	47,603,805	2,490,000	.....	.....	.....	60,112,230	..... 19
2,256,951	44,633,155	2,585,000	.....	.....	.....	61,978,337	\$11,250 20
2,375,290	32,885,197	775,000	.....	.....	.....	52,714,793	11,891,414 21
1,992,383	34,952,061	820,000	.....	.....	.....	53,935,013	11,892,708 22
1,652,694	33,493,083	845,000	.....	.....	.....	59,021,623	11,813,653 23
1,611,433	34,414,616	790,000	.....	.....	.....	52,061,059	11,913,977 24
1,600,028	32,610,241	890,000	.....	.....	.....	58,439,613	11,614,671 25
1,655,034	32,783,502	900,000	.....	.....	.....	53,322,152	11,568,219 26

centum of circulation and deposits ; since that date, 15 per centum of deposits only.

national banks of the United States, &c.—Continued.

CITIES.

Classification of reserve held.							
Specie.	Legal-ten- ders.	U. S. certifi- cates of de- posit.	Compound- interest notes.	Clearing- house cer- tificates.	Three per cent. certi- ficates.	Due from reserve agents.	Redemption fund with Treasurer.
\$12,108,149	\$41,737,662	.....	.....	\$19,136,000	\$23,440,000	\$22,211,484	..... 1
20,199,998	41,680,488	.....	.....	20,498,000	20,860,000	20,828,058	..... 2
19,416,341	53,251,289	.....	.....	20,599,000	16,955,000	28,449,035	..... 3
15,788,997	65,006,031	.....	.....	21,581,572	13,040,000	29,413,318	..... 4
14,181,640	81,923,110	.....	.....	19,248,000	11,220,000	33,061,561	..... 5
10,226,741	66,848,233	.....	.....	20,322,070	5,825,000	31,241,785	..... 6
23,273,114	52,633,689	.....	.....	16,633,028	5,635,000	22,741,375	..... 7
19,504,567	55,118,281	.....	.....	16,195,000	4,930,000	30,692,217	..... 8
17,635,006	60,822,823	.....	.....	13,909,000	3,190,000	29,883,416	..... 9
18,040,032	78,001,269	.....	.....	12,092,577	2,805,000	33,733,421	..... 10
8,279,613	59,356,810	\$6,490,000	.....	8,632,000	1,220,000	28,173,633	..... 11
17,068,954	57,388,477	12,300,000	.....	5,600,000	775,000	30,074,456	..... 12
15,998,022	54,816,110	16,975,000	.....	2,115,000	320,000	32,426,648	..... 13
15,301,659	56,732,435	16,475,000	.....	1,370,000	.....	29,797,236	..... 14
26,234,795	63,905,531	20,525,000	.....	385,000	.....	34,859,208	..... 15
17,796,781	50,967,835	18,380,000	.....	175,000	.....	32,279,437	..... 16
24,620,304	58,943,716	21,995,000	.....	.....	.....	21,843,568	..... 17
30,880,661	58,620,696	34,965,000	.....	.....	.....	34,463,818	..... 18
30,138,364	54,662,588	37,645,000	.....	.....	.....	33,717,715	..... 19
20,069,256	58,423,307	45,195,000	.....	.....	.....	35,508,075	\$90,000 20
18,865,654	47,082,343	42,055,000	.....	.....	.....	31,142,306	5,162,694 21
20,444,378	47,458,251	38,850,000	.....	.....	.....	26,553,818	5,642,356 22
15,014,411	44,952,897	36,555,000	.....	.....	.....	30,967,551	4,927,509 23
9,108,878	49,462,643	37,825,000	.....	.....	.....	22,559,818	4,347,602 24
17,359,554	54,756,683	46,420,000	.....	.....	.....	31,291,415	4,732,441 25
6,485,294	43,583,429	47,910,000	.....	.....	.....	32,322,812	4,664,974 26

centum of circulation and deposits ; since that date, 25 per centum of deposits only.

Table showing for twenty-four different dates during the years 1871 to 1875, inclusive, the reserve cities

States and Territories.		1871.					1872.				
		Mar.	Apr.	June	Oct.	Dec.	Feb.	Apr.	June	Oct.	Dec.
		18.	29.	10.	2.	16.	27.	19.	10.	3.	27.
		Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
1	Maine.....	21.8	22.3	22.6	21.5	18.2	21.5	18.4	22.0	19.4	19.8
2	New Hampshire.....	25.0	22.8	25.5	23.3	21.0	22.2	20.2	20.2	21.6	21.5
3	Vermont.....	20.6	20.6	21.3	20.8	18.4	18.7	16.9	17.9	17.6	17.7
4	Massachusetts.....	22.6	23.0	22.1	20.4	18.6	20.6	19.4	19.9	20.2	20.4
5	Rhode Island.....	18.3	19.1	20.5	18.3	16.5	17.7	17.0	17.4	17.6	17.7
6	Connecticut.....	24.2	25.8	25.1	19.6	21.6	24.0	20.7	22.7	20.3	24.5
7	New York.....	24.0	22.3	22.1	19.7	18.2	21.0	19.9	19.4	18.5	20.0
8	New Jersey.....	23.6	22.8	24.3	22.2	21.2	22.2	22.1	22.7	20.8	21.4
9	Pennsylvania.....	21.8	22.1	22.0	19.2	18.4	21.4	21.2	19.4	18.9	18.7
10	Delaware.....	20.7	20.6	20.4	22.1	17.9	21.6	16.8	21.0	20.3	18.0
11	Maryland.....	26.0	24.1	26.4	29.3	24.5	24.6	21.7	24.0	24.2	23.4
12	District of Columbia.....							30.8	38.5	32.7	28.1
13	Virginia.....	17.5	16.4	17.6	16.8	18.9	18.6	18.4	18.4	14.2	17.7
14	West Virginia.....	16.2	16.9	17.3	20.1	20.0	19.7	15.9	16.5	16.9	19.1
15	North Carolina.....	22.2	20.7	21.9	18.0	21.4	22.0	20.9	19.6	18.7	21.4
16	South Carolina.....	24.5	31.9	23.1	18.9	17.3	23.2	20.4	22.5	17.8	19.0
17	Georgia.....	25.5	30.4	28.5	19.4	19.3	25.9	24.4	21.2	21.5	31.0
18	Florida.....										
19	Alabama.....	40.0	31.1	34.7	15.8	27.2	28.9	28.0	28.9	16.5	28.2
20	Texas.....	41.4	50.1	40.0	38.0	31.1	35.7	39.7	33.8	26.6	34.7
21	Arkansas.....	14.4	9.7	10.5	20.6	11.4	29.4	11.6	19.6	14.6	17.3
22	Kentucky.....	20.0	19.4	20.3	22.8	18.7	18.6	18.1	17.9	18.1	19.5
23	Tennessee.....	21.9	21.0	23.2	19.2	21.7	21.1	21.3	21.6	16.5	19.3
24	Ohio.....	21.1	21.4	22.4	21.5	21.0	20.8	19.4	20.5	18.1	19.1
25	Indiana.....	20.0	22.3	23.9	22.7	19.6	19.0	20.6	22.2	19.4	18.7
26	Illinois.....	22.1	21.4	24.8	22.0	22.1	22.8	20.5	23.9	19.3	20.2
27	Michigan.....	24.6	24.6	24.1	24.2	22.4	21.2	19.5	19.0	18.8	19.8
28	Wisconsin.....	22.8	22.7	24.5	22.3	23.0	22.4	20.0	21.1	22.1	22.0
29	Iowa.....	21.9	22.5	24.6	23.9	21.6	22.0	22.6	23.8	18.6	19.8
30	Minnesota.....	17.1	19.4	21.6	21.4	19.1	17.0	16.5	21.7	19.7	19.5
31	Missouri.....	20.1	20.8	20.9	18.4	19.3	19.9	19.6	22.9	16.8	19.3
32	Kansas.....	21.2	22.3	15.8	21.2	20.4	18.0	21.9	23.7	22.2	18.7
33	Nebraska.....	25.0	28.8	28.1	24.9	24.0	16.9	21.0	27.0	22.5	19.5
34	Oregon.....	34.1	35.0	33.1	27.4	20.9	24.3	23.7	28.4	27.6	32.5
35	California.....									20.5	32.7
36	Colorado.....	27.7	23.4	27.1	28.2	23.5	21.6	24.6	24.7	26.1	29.1
37	Utah.....	10.4	15.9	15.0	12.6	16.3	11.6	9.3	7.4	6.9	17.3
38	New Mexico.....		18.6	9.9	28.4	13.2	21.5	7.8	12.1	17.2	16.3
39	Wyoming.....		27.3	39.5	40.0	35.7	25.3	14.9	10.7	16.9	31.1
40	Idaho.....	15.8	17.2	17.9	20.3	16.0	13.6	21.1	48.1	16.6	18.6
41	Dakota.....										
42	Montana.....	30.0	13.2	22.2	15.1	18.2	14.0	14.2	13.7	16.0	24.9
Averages.....		22.4	22.5	22.8	20.4	19.7	21.1	20.1	20.7	19.2	20.3
Reserve cities.											
1	New York.....	28.1	29.0	31.7	26.7	27.6	25.3	26.6	29.1	24.4	25.7
2	Boston.....	32.7	31.0	29.9	27.1	26.6	26.1	26.2	27.4	24.5	25.9
3	Philadelphia.....	29.9	31.3	30.6	25.0	26.9	27.0	27.7	31.4	26.7	27.3
4	Albany.....	39.6	41.8	48.7	36.6	34.0	32.1	30.8	34.7	32.0	35.7
5	Pittsburgh.....	27.3	27.2	27.6	28.3	24.3	28.0	23.5	25.9	24.8	25.3
6	Baltimore.....	28.1	29.0	30.1	26.0	27.2	25.8	26.8	27.1	26.6	27.5
7	Washington.....	28.6	34.0	34.4	24.3	24.0	35.0	34.4	34.9	22.4	17.0
8	New Orleans.....	32.3	33.5	30.9	22.0	14.9	31.1	28.9	26.4	21.1	24.8
9	Louisville.....	27.0	30.0	27.8	29.5	25.8	24.8	24.2	25.9	26.5	24.1
10	Cincinnati.....	28.9	32.6	34.2	35.7	27.5	26.0	25.1	28.1	28.8	30.6
11	Cleveland.....	31.0	28.3	29.3	28.8	28.7	27.8	39.9	24.3	27.8	27.3
12	Chicago.....	29.4	32.0	35.0	31.3	38.5	30.5	29.2	29.4	27.7	30.9
13	Detroit.....	36.7	32.0	36.2	33.6	29.5	22.2	25.0	27.3	27.0	30.0
14	Milwaukee.....	23.3	34.6	40.5	31.0	25.3	26.9	22.4	26.7	29.6	29.3
15	Saint Louis.....	25.0	28.8	32.3	30.8	26.4	31.4	24.8	30.8	23.5	28.6
16	Leavenworth.....	22.2	26.8	19.2	18.7	22.6	20.3				
17	San Francisco.....	219.0	109.5	74.1	17.1	57.5	48.1	35.1	39.2	16.4	21.1
Averages.....		29.5	30.3	31.7	27.4	27.8	26.6	27.1	28.9	25.3	26.7

percentage of reserve to circulation and deposits in each of the States, Territories, and of the Union.

1873.					1874.					1875.				
Feb. 28.	Apr. 25.	June 13.	Sept. 12.	Dec. 26.	Feb. 27.	May 1.	June 26.	Oct. 2.	Dec. 31.	Mar. 1.	May. 1.	June 30.	Oct. 1.	
Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	
23.1	19.5	19.9	21.4	20.0	24.6	22.9	47.9	41.1	40.4	47.9	37.8	39.5	47.7	1
21.3	19.3	21.2	20.3	22.6	23.1	22.3	52.7	48.4	49.1	55.8	46.2	47.8	46.1	2
19.4	18.2	18.6	18.7	18.8	20.2	18.4	48.6	39.8	41.7	39.3	37.4	38.8	40.7	3
21.3	20.0	20.2	20.0	20.3	22.5	22.4	42.3	38.0	38.2	45.1	38.0	39.2	39.2	4
17.6	18.2	18.6	18.6	18.0	19.1	18.2	43.7	38.7	32.1	31.5	33.9	33.1	34.8	5
22.7	23.2	23.5	21.9	22.9	24.7	21.8	54.0	45.5	46.1	40.5	37.7	40.7	39.1	6
20.8	19.6	19.0	20.2	21.0	24.4	20.2	31.9	30.7	27.9	29.9	27.4	29.7	29.0	7
22.3	21.9	22.0	21.6	23.8	26.5	22.4	39.6	36.0	39.5	37.9	33.6	36.9	36.9	8
19.5	20.3	19.3	20.3	20.7	22.0	20.0	36.0	29.8	29.9	29.9	30.9	31.6	28.5	9
17.7	17.1	18.1	20.2	19.8	18.4	17.5	31.6	29.1	34.5	30.5	28.0	29.2	36.2	10
23.4	23.6	22.6	24.6	22.6	25.9	23.8	46.2	39.3	36.8	36.6	36.1	35.7	40.7	11
33.4	34.2	30.7	38.0	34.1	35.5	38.1	50.5	46.5	42.8	48.3	49.8	48.2	39.9	12
16.4	16.4	18.3	17.0	18.7	17.4	17.1	28.1	23.9	22.6	25.5	22.3	22.8	21.4	13
19.1	18.2	18.4	17.8	18.0	19.9	17.0	34.0	31.4	34.1	29.0	30.2	32.6	34.9	14
19.8	17.2	22.2	16.4	21.2	21.3	20.7	35.0	28.0	35.7	37.1	29.5	24.9	25.9	15
21.9	14.5	17.1	12.4	16.1	26.7	26.3	38.7	33.8	36.7	47.4	40.6	29.6	30.5	16
21.9	17.2	19.7	14.4	23.3	20.8	20.2	47.1	35.4	37.0	54.9	46.4	45.7	37.9	17
									65.6	34.3	48.3	63.1	40.8	18
24.6	22.7	24.6	18.8	29.6	36.1	26.3	70.2	52.8	75.9	59.0	55.0	49.5	52.6	19
31.6	33.0	40.1	35.4	34.5	42.8	43.8	55.8	46.5	46.9	46.6	50.5	43.5	44.0	20
13.5	13.2	27.4	17.2	20.8	26.2	16.2	28.8	26.1	36.4	28.3	36.9	36.5	44.1	21
20.8	17.9	18.5	20.9	18.5	19.9	19.7	54.7	43.4	42.8	37.7	41.6	44.2	37.3	22
20.7	20.8	22.9	18.4	23.3	22.7	23.2	35.5	30.6	32.0	31.4	33.1	29.4	28.9	23
20.7	19.6	19.8	20.4	19.2	20.5	23.1	35.8	32.9	33.5	32.8	31.7	28.8	29.2	24
19.3	21.4	20.0	18.2	18.5	19.8	21.5	41.7	37.9	38.0	37.6	37.8	37.3	34.7	25
23.1	22.1	24.0	23.9	22.9	24.2	24.7	42.8	37.9	34.4	36.1	32.4	33.6	29.8	26
12.9	18.6	18.2	18.0	19.5	20.0	18.8	34.0	32.5	32.4	29.0	27.4	27.0	29.0	27
20.8	19.7	20.1	23.2	23.1	22.9	23.3	35.1	32.8	33.3	31.6	28.6	29.8	29.7	28
20.2	20.7	24.5	22.2	21.2	21.8	23.7	40.7	28.8	32.0	33.7	35.0	37.2	28.4	29
17.1	16.9	21.2	25.9	19.1	18.5	19.0	32.9	25.7	26.1	26.8	24.0	26.9	28.6	30
20.2	21.8	20.1	19.1	18.1	19.6	22.0	35.2	31.4	33.5	31.7	32.7	34.5	29.3	31
19.3	22.1	21.9	21.0	16.7	17.4	19.7	26.2	30.8	27.1	25.1	26.1	28.4	26.5	32
22.3	19.0	30.0	25.5	17.0	21.7	23.5	30.2	30.8	26.2	27.2	33.7	36.9	34.6	33
29.3	30.8	39.5	30.5	34.6	27.8	31.6	37.9	33.2	37.2	31.5	32.3	29.8	29.8	34
28.4	21.0	22.8	22.9	27.1	15.6	21.3	21.9	19.0	21.6	15.0	24.4	22.1	20.7	35
24.7	27.1	31.3	20.3	30.7	31.5	31.6	40.9	34.5	34.7	34.0	35.4	39.0	36.2	36
12.6	16.9	19.9	13.4	14.8	12.4	17.7	28.0	35.7	55.5	59.6	38.4	41.7	47.0	37
21.8	19.9	22.6	11.3	21.0	17.0	13.2	41.1	22.6	57.6	34.0	24.6	35.3	22.6	38
22.3	25.7	27.0	17.7	30.3	22.2	27.9	24.2	21.7	28.0	35.2	22.5	27.0	21.4	39
17.5	13.4	19.4	15.5	29.9	21.2	22.8	41.7	26.9	35.9	21.8	26.9	30.7	22.3	40
25.2	21.0	16.1	25.3	26.1	14.2	19.1	44.6	25.6	13.8	30.3	17.7	27.9	27.9	41
23.4	19.8	19.6	29.8	29.5	21.9	19.6	25.9	19.9	19.6	17.2	17.0	16.6	21.8	42
20.8	20.2	20.6	20.5	20.8	22.6	21.6	38.8	34.3	34.2	34.9	32.9	33.6	32.5	
24.8	24.7	25.2	23.3	29.7	31.7	30.4	34.8	33.4	30.3	28.4	29.2	35.1	29.9	1
24.9	25.6	26.8	23.2	22.8	27.8	27.6	33.9	29.8	29.9	30.1	29.1	31.0	30.4	2
26.3	26.5	26.1	25.8	29.2	32.1	29.4	35.8	32.8	34.2	36.6	34.7	32.2	31.5	3
32.1	31.6	32.5	35.5	36.3	42.3	35.7	51.8	46.4	41.7	39.7	49.8	40.7	43.2	4
25.2	26.0	28.1	27.3	27.9	28.9	27.1	46.9	36.7	35.2	40.3	36.5	31.2	34.7	5
24.6	26.2	27.9	24.7	23.7	30.5	30.0	46.8	37.9	39.8	37.3	31.8	37.6	39.0	6
16.4	26.7	18.8	17.5	25.1	23.6	29.7	34.5	34.7	38.6	34.5	39.9	34.4	37.7	7
22.5	24.2	26.3	23.2	23.9	26.6	33.9	50.1	31.6	41.9	45.5	47.6	47.3	30.8	8
27.3	28.8	23.9	26.2	24.8	27.4	26.2	53.2	28.2	31.4	33.6	26.9	33.0	29.4	9
26.2	26.9	29.7	29.3	29.2	27.3	30.8	37.3	35.2	36.1	33.0	31.6	36.2	33.8	10
30.9	25.4	24.9	22.5	29.3	28.2	23.5	43.8	40.7	36.9	38.7	34.8	36.3	34.2	11
31.5	27.1	31.6	29.4	30.8	32.0	32.8	46.0	43.4	34.5	33.7	31.0	38.3	37.7	12
28.7	27.6	29.6	27.4	31.2	30.2	26.7	42.1	40.7	38.9	32.9	32.3	37.5	37.2	13
25.5	25.1	35.3	32.7	29.4	29.9	30.9	61.8	34.9	32.9	30.5	30.8	37.9	36.9	14
25.9	26.2	25.2	25.4	25.2	26.4	26.9	40.0	31.7	33.0	32.8	36.2	43.2	34.1	15
														16
21.1	18.0	31.4	33.8	21.9	24.2	22.3	31.1	19.6	20.4	19.5	17.7	20.6	20.9	17
25.7	25.7	28.9	24.9	28.1	30.6	29.7	37.4	33.9	32.0	31.3	31.1	34.7	31.7	

Lawful money reserve of the national banks, as shown by the reports

	States and Territories.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	Maine	64	\$6,762,771	\$1,014,416	\$2,732,354	40.4
2	New Hampshire	43	3,042,728	356,409	1,494,971	49.1
3	Vermont.....	42	4,185,090	627,764	1,745,750	41.7
4	Massachusetts.....	169	26,898,145	4,034,722	10,278,265	38.2
5	Rhode Island.....	62	9,489,815	1,423,472	3,048,654	32.1
6	Connecticut.....	80	16,905,239	2,535,786	7,790,728	46.1
7	New York.....	221	51,246,988	7,793,048	14,324,389	27.9
8	New Jersey.....	62	19,650,223	2,947,534	7,760,641	39.5
9	Pennsylvania.....	159	30,868,194	4,630,229	9,231,206	29.9
10	Delaware.....	11	1,675,024	251,263	578,561	34.5
11	Maryland.....	17	2,241,197	336,179	823,728	36.8
12	District of Columbia.....	1	454,114	68,117	194,359	42.8
13	Virginia.....	20	5,813,506	872,026	1,311,059	22.6
14	West Virginia.....	17	2,304,199	345,930	786,945	34.1
15	North Carolina.....	11	2,807,264	421,040	1,001,559	35.7
16	South Carolina.....	12	2,159,237	323,846	791,775	36.7
17	Georgia.....	13	2,330,917	349,638	861,989	37.0
18	Florida.....	1	62,277	9,342	40,824	65.6
19	Alabama.....	9	1,141,025	171,154	865,822	75.9
20	Texas.....	10	1,403,703	210,555	657,770	46.9
21	Arkansas.....	2	212,844	32,827	79,651	36.4
22	Kentucky.....	39	4,326,771	649,016	1,853,032	42.8
23	Tennessee.....	26	5,116,606	767,491	1,635,909	32.0
24	Ohio.....	159	23,603,375	3,540,506	7,916,360	31.5
25	Indiana.....	100	14,462,045	2,169,307	5,501,377	38.0
26	Illinois.....	125	18,951,513	2,842,727	6,517,360	34.4
27	Michigan.....	77	8,427,558	1,264,134	2,727,659	32.4
28	Wisconsin.....	43	5,118,740	767,811	1,704,326	33.3
29	Iowa.....	80	9,879,573	1,481,936	3,163,767	32.0
30	Minnesota.....	32	5,372,899	805,934	1,403,283	26.1
31	Missouri.....	28	3,640,029	547,354	1,220,620	33.5
32	Kansas.....	24	2,562,034	384,305	693,950	27.1
33	Nebraska.....	10	2,707,327	406,099	702,765	26.2
34	Oregon.....	1	751,717	112,757	279,557	37.2
35	California.....	4	*1,704,014	†326,577	368,363	21.6
36	Colorado.....	10	2,515,395	377,309	871,610	34.7
37	Utah.....	2	319,516	47,927	177,428	55.5
38	New Mexico.....	2	261,331	39,199	150,575	57.6
39	Wyoming.....	2	192,437	28,865	53,955	28.0
40	Idaho.....	1	137,701	20,655	49,493	35.9
41	Dakota.....	1	74,108	11,116	10,190	13.8
42	Montana.....	5	937,535	140,630	183,586	19.6
	Totals.....	1,797	302,773,784	45,487,042	103,592,165	34.2

* Includes circulation. † Reserve required in California gold banks, outside of

Lawful money reserve of the national banks—Continued.

	Reserve-cities.	Number of banks.	Deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	Boston	51	\$66,223,194	\$16,570,799	\$19,850,722	29.9
2	Albany.....	7	8,242,255	2,060,564	3,434,976	41.7
3	Philadelphia.....	29	43,815,372	10,953,843	14,999,183	34.2
4	Pittsburgh.....	17	11,787,873	2,946,968	4,149,834	35.2
5	Baltimore.....	14	14,248,128	3,562,032	5,671,574	39.8
6	Washington.....	4	1,574,436	393,609	607,369	38.6
7	New Orleans.....	7	6,743,367	1,685,842	2,826,126	41.9
8	Louisville.....	9	2,961,614	740,404	930,641	31.4
9	Cincinnati.....	5	8,713,409	2,178,352	3,145,996	36.1
10	Cleveland.....	6	4,495,359	1,123,840	1,656,822	36.9
11	Chicago.....	17	25,085,174	6,271,293	8,665,623	34.5
12	Detroit.....	3	3,454,791	863,698	1,342,772	38.9
13	Milwaukee.....	4	2,502,875	625,719	823,772	32.9
14	Saint Louis.....	7	7,250,173	1,812,543	2,391,951	33.0
	Totals.....	180	207,158,024	51,789,506	70,497,421	34.0
15	New York.....	48	199,933,765	49,933,441	60,593,617	30.3
16	San Francisco.....	2	*6,178,328	1,544,582	1,257,765	20.4

* Includes circulation.

of their condition at the close of business on December 31, 1874.

Classification of reserve held.					States and Territories.	
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.		
\$25, 231	\$440, 430	\$5, 000	\$1, 864, 870	\$396, 883	Maine	1
11, 530	244, 279	.....	1, 002, 416	236, 746	New Hampshire	2
22, 249	385, 053	.....	990, 929	347, 519	Vermont	3
141, 610	1, 990, 613	230, 000	6, 308, 284	1, 677, 758	M	4
29, 391	663, 730	.....	1, 683, 048	662, 485	R	5
74, 587	1, 539, 606	5, 000	5, 265, 924	905, 611	C	6
252, 146	3, 683, 323	415, 000	8, 562, 776	1, 411, 144	N	7
45, 905	1, 696, 193	40, 000	5, 239, 609	348, 674	N	8
53, 180	3, 747, 084	35, 000	4, 212, 349	1, 183, 593	P	9
378	177, 530	20, 000	315, 062	65, 591	D	10
17, 840	321, 324	10, 000	379, 706	94, 856	M	11
3, 189	122, 000	.....	57, 920	11, 250	D	12
16, 301	703, 967	.....	441, 908	146, 863	V	13
18, 609	364, 092	.....	311, 315	92, 929	W	14
37, 999	512, 710	.....	360, 200	91, 350	N	15
17, 076	445, 407	.....	238, 840	90, 450	S	16
40, 705	680, 357	.....	69, 552	111, 375	G	17
164	7, 534	.....	30, 876	2, 250	F	18
25, 976	320, 858	.....	449, 318	69, 570	Alabama	19
180, 656	350, 419	.....	65, 532	41, 200	Texas	20
1, 156	32, 900	.....	36, 345	2, 250	Arkansas	21
19, 504	610, 767	10, 000	992, 071	290, 690	Kentucky	22
26, 369	954, 619	.....	521, 947	132, 975	Tennessee	23
65, 732	3, 687, 706	.....	3, 270, 760	692, 112	Ohio	24
63, 640	2, 522, 639	10, 000	2, 172, 178	732, 920	Indiana	25
65, 785	2, 542, 669	10, 000	3, 402, 690	406, 196	Illinois	26
19, 495	1, 202, 419	5, 000	1, 211, 847	222, 892	Michigan	27
24, 999	779, 410	20, 000	755, 447	124, 500	Wisconsin	28
27, 701	1, 605, 659	.....	1, 258, 519	271, 595	Iowa	29
15, 971	606, 049	.....	609, 211	169, 053	Minnesota	30
16, 694	526, 012	5, 000	557, 502	105, 412	Missouri	31
9, 729	241, 813	.....	339, 609	62, 600	Kansas	32
6, 896	311, 276	.....	345, 591	45, 000	Nebraska	33
114, 359	35, 990	.....	116, 035	11, 250	Oregon	34
304, 363	.....	.....	64, 000	.....	California	35
161, 607	424, 400	.....	256, 503	29, 700	Colorado	36
11, 912	137, 185	.....	33, 831	4, 500	Utah	37
232	33, 223	.....	103, 620	13, 500	New Mexico	38
1, 406	39, 361	.....	10, 469	2, 700	Wyoming	39
16, 580	28, 473	.....	.....	4, 500	Idaho	40
115	7, 695	.....	.....	2, 250	Dakota	41
4, 703	115, 100	.....	50, 913	12, 870	Montana	42
1, 992, 383	34, 952, 061	830, 000	53, 985, 013	11, 892, 708		

San Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

RESERVE-CITIES, as shown by the reports of December 31, 1874.

Classification of reserve held.					Reserve-cities.	
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.		
\$2, 193, 641	\$5, 284, 383	\$3, 605, 000	\$7, 451, 846	\$1, 315, 872	Boston	1
11, 892	522, 223	545, 000	2, 165, 006	90, 915	Albany	2
510, 771	5, 381, 126	3, 610, 000	4, 691, 141	606, 135	Philadelphia	3
33, 187	2, 200, 155	100, 000	1, 461, 142	328, 350	Pittsburgh	4
339, 170	1, 556, 460	665, 000	2, 451, 249	350, 695	Baltimore	5
3, 653	230, 101	.....	326, 365	47, 250	Washington	6
58, 659	1, 752, 042	.....	829, 325	119, 900	New Orleans	7
14, 230	461, 011	.....	312, 539	142, 861	Louisville	8
20, 592	730, 000	515, 000	1, 701, 744	159, 750	Cincinnati	9
7, 563	522, 000	25, 000	575, 759	113, 500	Cleveland	10
55, 849	5, 370, 265	390, 000	2, 401, 155	948, 315	Chicago	11
32, 562	637, 799	.....	604, 766	67, 650	Detroit	12
12, 034	378, 668	35, 000	375, 570	22, 520	Milwaukee	13
19, 516	1, 109, 620	270, 000	926, 215	66, 600	Saint Louis	14
3, 332, 459	26, 563, 252	10, 340, 000	26, 553, 618	3, 687, 223		
15, 654, 155	90, 894, 599	22, 490, 000	.....	1, 355, 063	New York	15
1, 257, 785	.....	.....	.....	.....	San Francisco	16

Lawful money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	Maine	64	\$6,105,019	\$815,753	\$2,936,836	47.9
2	New Hampshire	43	2,995,637	449,346	1,671,921	55.8
3	Vermont	42	4,184,371	627,656	1,645,850	39.3
4	Massachusetts	169	26,914,676	4,037,201	12,146,359	45.1
5	Rhode Island	62	9,489,319	1,420,397	2,964,711	31.5
6	Connecticut	80	16,061,743	2,409,261	6,499,695	48.5
7	New York	931	50,947,380	7,642,107	15,229,079	29.9
8	New Jersey	62	18,923,313	2,733,497	6,915,391	37.9
9	Pennsylvania	159	20,848,508	4,627,235	9,233,430	29.9
10	Delaware	11	1,743,720	261,559	532,112	30.5
11	Maryland	17	2,187,072	328,061	800,439	36.6
12	District of Columbia	1	407,476	61,121	196,636	48.3
13	Virginia	19	5,597,534	839,630	1,426,696	25.5
14	West Virginia	17	2,231,670	334,750	647,662	29.0
15	North Carolina	11	2,951,587	442,736	1,094,795	37.1
16	South Carolina	12	2,947,066	442,060	1,396,442	47.4
17	Georgia	13	2,710,166	406,525	1,467,635	54.9
18	Florida	1	94,259	14,139	32,895	34.3
19	Alabama	9	1,112,129	166,826	656,128	59.0
20	Texas	10	1,664,356	249,654	775,325	46.6
21	Arkansas	9	85,836	12,875	52,550	26.3
22	Kentucky	39	96,486	14,473	1,582,811	37.7
23	Tennessee	26	60,549	9,082	1,685,060	31.4
24	Ohio	160	59,480	8,922	7,984,267	32.8
25	Indiana	101	64,649	9,697	5,774,459	37.6
26	Illinois	127	69,560	10,434	7,757,694	36.1
27	Michigan	79	92,917	1,393	2,404,077	29.0
28	Wisconsin	41	19,611	2,942	1,584,003	31.6
29	Iowa	61	83,329	1,250	3,863,631	33.7
30	Minnesota	32	93,020	1,395	1,446,141	28.8
31	Missouri	98	46,715	7,007	1,155,691	31.7
32	Kansas	23	15,871	2,381	606,827	25.1
33	Nebraska	10	79,543	11,931	755,543	27.9
34	Oregon	1	65,689	9,853	253,045	31.5
35	California	5	64,936	9,740	271,496	15.0
36	Colorado	10	64,677	9,701	851,923	34.0
37	Utah	2	87,594	13,129	171,228	29.6
38	New Mexico	2	15,430	2,315	107,312	34.0
39	Wyoming	2	62,691	9,404	71,303	35.2
40	Idaho	1	113,322	16,998	24,720	21.8
41	Dakota	1	73,031	10,955	22,153	26.3
42	Montana	5	912,204	136,831	157,138	17.2
	Totals	1,801	306,184,668	46,018,207	106,826,053	34.9

* Includes circulation.

† Reserve required in California gold-banks outside of

Lawful money reserve of the national banks—Continued.

	Reserve cities.	Number of banks.	Deposits.	Reserve required, 25 per cent.	Reserve held.	Ratio of reserve.
						<i>Per cent.</i>
1	B	51	\$67,868,673	\$16,967,169	\$20,458,116	30.1
2	A	7	8,395,271	2,098,812	2,335,159	39.7
3	P	29	44,426,272	11,106,568	16,254,567	36.6
4	B	17	11,866,122	2,966,530	4,761,406	40.3
5	B	14	13,749,605	3,437,401	5,129,507	37.3
6	W	4	1,362,067	340,517	469,334	34.5
7	N	7	6,852,450	1,713,112	3,115,863	45.5
8	L	9	3,756,266	939,067	1,262,346	33.6
9	C	5	11,522,599	2,880,650	3,806,353	33.0
10	C	6	4,364,251	1,091,063	1,690,146	32.7
11	C	16	25,284,568	6,321,142	8,590,905	33.7
12	D	3	3,683,387	920,832	1,434,291	38.9
13	M	3	2,410,375	602,594	735,660	38.1
14	S	7	7,179,510	1,794,877	2,355,668	32.8
	Totals	178	212,721,356	53,180,339	73,349,613	34.5
15	New York City	48	202,733,490	50,683,355	57,537,364	28.4
	San Francisco	2	6,621,856	1,655,464	1,330,391	19.5

* Includes circulation.

STATES, as shown by the reports of March 1, 1875.

Classification of reserve held.					States and Territories.
Specie.	Legal-tend-ers.	U. S. certifi-cates of de-posit.	Due from re-serve agents.	Redemption-fund with Treasurer.	
\$22, 039	\$418, 928	\$5, 000	\$2, 081, 891	\$398, 978	Maine 1
6, 966	209, 364	.....	1, 217, 081	238, 510	New Hampshire 2
20, 264	330, 774	.....	947, 231	347, 582	Vermont..... 3
90, 511	1, 871, 929	225, 000	8, 274, 527	1, 684, 392	Massachusetts..... 4
30, 050	639, 958	.....	1, 679, 527	635, 176	Rhode Island 5
62, 819	1, 422, 320	5, 000	4, 106, 628	903, 128	Connecticut 6
246, 902	3, 610, 392	420, 000	9, 545, 721	1, 406, 058	New York..... 7
44, 086	1, 637, 331	60, 000	4, 621, 170	552, 804	New Jersey..... 8
51, 586	3, 400, 169	45, 000	4, 547, 832	1, 188, 831	Pennsylvania 9
378	164, 300	20, 000	283, 843	63, 591	Delaware 10
14, 642	342, 384	10, 000	337, 861	95, 541	Maryland..... 11
3, 099	114, 000	.....	68, 488	11, 250	District of Columbia..... 12
16, 621	611, 743	.....	649, 651	148, 612	Virginia 13
13, 475	325, 983	.....	212, 817	95, 587	West Virginia..... 14
37, 501	568, 626	.....	397, 318	91, 350	North Carolina 15
16, 478	610, 557	.....	678, 957	90, 450	South Carolina..... 16
43, 184	659, 862	.....	679, 964	104, 625	Georgia 17
194	27, 316	.....	2, 535	2, 250	Florida 18
22, 056	278, 769	.....	285, 733	69, 570	Alabama..... 19
142, 954	356, 083	.....	235, 188	41, 100	Texas 20
611	25, 376	.....	17, 313	9, 250	Arkansas 21
9, 913	561, 033	10, 000	706, 745	295, 120	Kentucky..... 22
23, 785	844, 218	.....	677, 233	139, 825	Tennessee 23
48, 515	3, 672, 876	.....	3, 373, 752	889, 124	Ohio 24
69, 577	2, 682, 417	10, 000	2, 288, 852	723, 614	Indiana..... 25
64, 861	2, 545, 141	5, 000	4, 655, 632	487, 050	Illinois 26
17, 626	1, 090, 486	5, 000	1, 006, 568	284, 397	Michigan 27
13, 956	631, 591	20, 000	744, 036	114, 420	Wisconsin 28
29, 974	1, 579, 036	.....	1, 927, 556	269, 065	Iowa 29
13, 152	594, 841	.....	693, 522	144, 625	Minnesota 30
17, 441	448, 568	5, 000	584, 060	100, 753	Missouri..... 31
8, 447	252, 205	.....	225, 695	60, 420	Kansas 32
7, 149	243, 654	.....	461, 990	42, 750	Nebraska 33
111, 251	33, 300	.....	98, 144	11, 250	Oregon 34
156, 045	.....	.....	115, 453	.....	California..... 35
149, 677	339, 222	.....	330, 799	32, 225	Colorado..... 36
9, 050	132, 006	.....	25, 672	4, 500	Utah 37
628	54, 450	.....	38, 734	13, 500	New Mexico..... 38
421	39, 287	.....	28, 895	2, 700	Wyoming..... 39
5, 550	14, 670	.....	.....	4, 500	Idaho..... 40
10	9, 512	.....	10, 381	2, 250	Dakota 41
9, 238	98, 400	.....	36, 629	12, 870	Montana..... 42
1, 652, 694	33, 493, 083	845, 000	59, 021, 623	11, 813, 653	

San Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

RESERVE CITIES, as shown by the reports of March 1, 1875.

Classification of reserve held.					Reserve cities.
Specie.	Legal-tend-ers.	U. S. certifi-cates of de-posit.	Due from re-serve agents.	Redemption-fund with Treasurer.	
\$1, 270, 114	\$5, 062, 801	\$3, 560, 000	\$9, 247, 948	\$1, 317, 252	Boston 1
7, 561	587, 191	460, 000	2, 189, 422	91, 015	Albany 2
252, 550	5, 235, 265	4, 465, 000	5, 698, 616	603, 155	Philadelphia..... 3
34, 202	2, 261, 886	100, 000	2, 056, 818	328, 500	Pittsburgh 4
184, 425	1, 497, 462	1, 135, 000	1, 957, 925	354, 695	Baltimore..... 5
3, 221	193, 981	.....	223, 982	48, 159	Washington 6
125, 977	2, 029, 090	.....	721, 062	119, 754	New Orleans..... 7
10, 072	606, 151	.....	502, 813	143, 312	Louisville..... 8
19, 911	865, 000	639, 000	2, 131, 693	159, 750	Cincinnati..... 9
11, 313	728, 000	25, 000	812, 334	113, 500	Cleveland..... 10
108, 478	4, 427, 640	560, 000	3, 212, 662	212, 125	Chicago..... 11
11, 963	679, 958	.....	674, 720	67, 650	Detroit 12
9, 885	347, 474	35, 000	323, 251	20, 250	Milwaukee 13
21, 532	1, 066, 750	140, 000	1, 060, 407	67, 000	Saint Louis..... 14
2, 071, 204	25, 648, 649	11, 110, 000	30, 873, 652	3, 646, 108	
11, 706, 715	19, 304, 248	25, 245, 000	.....	1, 281, 401	New York City 15
1, 236, 492	.....	.....	93, 899	.....	San Francisco..... 16

STATES, as shown by the reports of May 1, 1875.

Classification of reserve held.					States and Territories.
Specie.	Legal-tenders.	U. S. certificates of deposit.	Due from reserve agents.	Redemption-fund with Treasurer.	
\$26,435	\$380,195	\$5,000	\$1,481,838	\$399,198	Maine 1
2,573	195,771	.....	885,307	238,860	New Hampshire 2
20,774	315,870	.....	797,028	348,832	Vermont..... 3
83,765	1,899,625	250,000	6,840,250	1,708,100	Massachusetts..... 4
25,453	629,637	.....	1,874,027	662,401	Rhode Island 5
51,907	1,413,912	5,000	3,798,719	917,144	Connecticut 6
118,953	3,771,770	380,000	7,945,650	1,405,804	New York..... 7
49,095	1,709,601	20,000	4,017,845	551,136	New Jersey..... 8
46,905	4,149,207	35,000	4,870,217	1,198,119	Pennsylvania..... 9
378	223,535	20,000	194,641	64,091	Delaware..... 10
10,164	363,444	10,000	342,142	94,235	Maryland..... 11
2,880	100,500	.....	98,816	11,250	District of Columbia 12
12,044	597,602	.....	467,101	144,363	Virginia..... 13
9,282	218,486	.....	149,053	81,106	West Virginia..... 14
37,095	472,575	.....	218,947	91,634	North Carolina..... 15
17,851	578,637	.....	493,428	85,600	South Carolina..... 16
35,534	492,668	.....	389,672	102,375	Georgia..... 17
37	36,700	.....	10,638	2,250	Florida..... 18
23,830	249,290	.....	292,811	70,020	Alabama..... 19
132,351	508,836	.....	181,120	41,100	Texas..... 20
1,021	29,300	.....	26,227	9,250	Arkansas..... 21
11,134	588,826	10,000	812,214	283,740	Kentucky..... 22
24,614	867,185	.....	564,580	141,465	Tennessee..... 23
33,801	3,675,266	.....	2,765,991	993,874	Ohio..... 24
46,258	2,791,426	20,000	2,642,021	725,564	Indiana..... 25
64,036	2,527,436	5,000	3,587,295	471,319	Illinois..... 26
15,953	1,050,396	5,000	873,890	286,732	Michigan..... 27
6,592	620,458	20,000	574,536	116,920	Wisconsin..... 28
30,882	1,720,567	.....	2,046,045	242,690	Iowa..... 29
11,936	516,217	.....	586,911	141,475	Minnesota..... 30
17,618	433,180	5,000	575,832	99,630	Missouri..... 31
3,129	277,412	.....	276,958	58,780	Kansas..... 32
5,948	246,593	.....	659,764	42,750	Nebraska..... 33
42,615	52,520	.....	134,465	11,250	Oregon..... 34
294,225	.....	.....	188,157	.....	California..... 35
161,193	411,493	.....	296,463	31,950	Colorado..... 36
5,879	94,156	.....	19,414	4,500	Utah..... 37
156	20,816	.....	31,244	13,500	New Mexico..... 38
157	39,578	.....	3,851	2,700	Wyoming..... 39
7,092	20,500	.....	.....	4,500	Idaho..... 40
84	6,572	.....	1,816	2,250	Dakota..... 41
19,854	86,860	.....	44,135	11,520	Montana..... 42
1,511,483	34,414,616	790,000	52,061,059	11,913,977	

San Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

RESERVE CITIES, as shown by the reports of May 1, 1875.

Classification of reserve held.					Reserve cities.
Specie.	Legal-tenders.	U. S. certificates of deposit.	Due from reserve agents.	Redemption-fund with Treasurer.	
\$343,457	\$4,288,789	\$3,175,000	\$8,886,071	\$1,347,162	Boston..... 1
7,378	421,690	625,000	3,041,126	92,265	Albany..... 2
228,656	5,196,818	5,190,000	5,629,586	603,835	Philadelphia..... 3
30,284	2,432,293	100,000	1,795,299	333,100	Pittsburgh..... 4
101,116	1,585,604	885,000	1,377,857	359,695	Baltimore..... 5
5,508	200,847	.....	333,263	48,150	Washington..... 6
155,496	1,874,645	.....	976,463	119,752	New Orleans..... 7
1,728	547,004	.....	253,570	143,312	Louisville..... 8
12,478	920,569	980,000	1,471,987	159,750	Cincinnati..... 9
5,095	900,000	25,000	402,030	113,500	Cleveland..... 10
78,986	4,667,285	780,000	2,536,317	166,675	Chicago..... 11
7,445	589,977	.....	486,630	67,032	Detroit..... 12
1,483	335,369	35,000	360,502	18,900	Milwaukee..... 13
18,618	1,522,650	140,000	1,009,117	62,250	Saint Louis..... 14
1,497,788	25,483,540	11,935,000	28,559,818	3,635,378	
6,683,326	21,979,103	25,890,000	.....	1,212,224	New York City..... 15
927,764	.....	.....	.....	.....	San Francisco..... 16

Lawful money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
						Per cent.
1	Maine.....	69	\$6,341,834	\$954,275	\$2,515,997	47.8
2	New Hampshire.....	44	2,954,309	443,146	1,410,880	38.8
3	Vermont.....	43	4,283,891	642,584	1,662,557	39.2
4	Massachusetts.....	175	28,327,529	4,249,139	11,103,118	33.1
5	Rhode Island.....	62	9,929,056	1,489,358	3,291,325	40.7
6	Connecticut.....	81	17,910,653	2,686,596	7,224,353	29.7
7	New York.....	227	51,090,282	7,653,043	15,169,208	36.9
8	New Jersey.....	65	20,012,926	3,001,939	7,325,703	31.5
9	Pennsylvania.....	173	33,960,209	5,094,031	10,714,649	29.2
10	Delaware.....	11	1,768,718	265,307	518,213	35.7
11	Maryland.....	17	2,318,574	347,786	626,772	48.2
12	District of Columbia.....	1	426,567	72,925	234,449	32.6
13	Virginia.....	20	6,003,285	900,493	1,367,228	24.9
14	West Virginia.....	16	1,572,662	235,899	512,739	29.6
15	North Carolina.....	11	2,777,323	416,598	690,873	45.7
16	South Carolina.....	12	2,804,150	420,622	770,536	63.1
17	Georgia.....	19	1,602,345	240,352	527,192	49.5
18	Florida.....	1	73,438	11,016	46,360	43.5
19	Alabama.....	9	1,021,749	153,262	505,391	36.5
20	Texas.....	10	1,521,099	228,165	62,310	44.2
21	Arkansas.....	2	204,141	30,621	74,438	29.4
22	Kentucky.....	41	4,212,630	631,895	59,998	28.6
23	Tennessee.....	27	4,462,901	670,335	13,626	37.3
24	Ohio.....	162	23,503,073	3,525,461	71,073	33.6
25	Indiana.....	103	15,633,964	2,345,095	33,071	27.8
26	Illinois.....	128	19,881,430	2,982,215	20,244	29.8
27	Michigan.....	78	8,218,009	1,232,701	21,016	37.9
28	Wisconsin.....	41	4,916,714	737,507	53,127	26.9
29	Iowa.....	61	12,025,150	1,803,773	21,274	26.9
30	Minnesota.....	32	6,192,718	928,902	69,149	34.5
31	Missouri.....	29	3,353,071	502,961	56,434	26.4
32	Kansas.....	23	2,470,554	370,583	11,910	36.9
33	Nebraska.....	10	2,934,984	440,246	2,231	22.1
34	Oregon.....	1	829,337	124,401	16,796	38.0
35	California.....	6	2,702,954	405,443	53,910	41.7
36	Colorado.....	10	2,745,038	411,756	39,567	35.3
37	Utah.....	2	355,767	53,365	18,331	27.0
38	New Mexico.....	2	50,499	7,575	18,738	36.7
39	Wyoming.....	2	242,702	36,405	35,469	27.9
40	Idaho.....	1	141,083	21,162	43,650	16.6
41	Montana.....	1	74,399	11,160	20,771	
42	Montana.....	5	961,287	144,183	159,491	
	Totals.....	1,845	312,602,095	46,996,069	105,154,553	33.6

* Includes circulation.

† Reserve required in California gold banks outside

Lawful money reserve of the national banks—Continued.

	Reserve cities.	Number of banks.	Deposits.	Reserve required, 15 per cent.	Reserve held.	Ratio of reserve.
						Per cent.
1	Boston.....	51	\$65,699,363	\$16,494,841	\$20,361,346	40.7
2	Albany.....	7	7,919,484	1,187,871	3,223,282	32.9
3	Philadelphia.....	20	48,210,669	7,231,607	15,544,354	31.2
4	Pittsburgh.....	14	12,519,105	1,877,865	3,901,632	37.6
5	Baltimore.....	4	15,562,221	2,334,332	5,257,789	34.4
6	Washington.....	7	1,525,250	228,787	544,689	47.3
7	New Orleans.....	9	7,132,054	1,069,808	3,373,246	33.0
8	Louisville.....	5	3,563,793	534,639	1,177,378	36.2
9	Cincinnati.....	6	11,415,936	1,712,434	4,138,276	36.3
10	Cleveland.....	16	4,107,335	616,052	1,491,946	38.3
11	Chicago.....	3	28,297,006	4,244,559	10,647,435	37.5
12	Detroit.....	3	3,229,876	484,474	1,210,321	37.9
13	Milwaukee.....	7	2,623,467	393,520	1,018,624	43.2
14	Saint Louis.....		2,629,462	394,418	4,160,544	
	Totals.....	181	291,504,951	55,376,237	76,831,826	34.7
15	New York.....	40	218,392,090	32,758,809	76,621,776	35.1
16	San Francisco.....	2	25,382,704	3,807,406	1,106,491	29.6

* Includes circulation.

STATES, as shown by the reports of June 30, 1875.

Classification of reserve held.					States and Territories.
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.	
\$34,611	\$429,369	\$5,000	\$1,644,016	\$403,001	Maine.....1
2,985	199,391	.....	978,209	230,295	New Hampshire.....2
16,500	337,308	.....	962,207	346,542	Vermont.....3
84,782	1,869,653	245,000	7,193,883	1,709,800	Massachusetts.....4
25,139	584,352	.....	2,021,148	660,686	Rhode Island.....5
43,070	1,439,507	.....	4,891,482	910,294	Connecticut.....6
198,414	3,747,480	385,000	9,455,549	1,382,765	New York.....7
46,903	1,714,436	130,000	4,945,664	548,700	New Jersey.....8
52,324	3,753,097	40,000	5,676,490	1,192,938	Pennsylvania.....9
401	186,047	20,000	247,174	64,591	Delaware.....10
9,834	310,998	10,000	398,915	97,025	Maryland.....11
2,929	96,500	.....	123,770	11,250	District of Columbia....12
9,113	602,426	.....	620,816	134,873	Virginia.....13
8,709	252,114	.....	175,766	76,143	West Virginia.....14
37,771	406,300	.....	153,652	93,150	North Carolina.....15
13,202	371,791	.....	306,093	79,450	South Carolina.....16
36,695	458,255	.....	234,367	97,875	Georgia.....17
97	27,000	.....	17,013	2,250	Florida.....18
15,080	234,354	.....	185,487	70,470	Alabama.....19
117,090	275,034	.....	231,336	38,850	Texas.....20
209	26,675	.....	38,304	9,250	Arkansas.....21
8,275	531,991	10,000	1,028,468	281,264	Kentucky.....22
20,108	690,233	.....	476,068	127,477	Tennessee.....23
34,736	3,143,946	.....	2,719,004	873,387	Ohio.....24
50,384	2,547,489	20,000	2,523,514	691,684	Indiana.....25
51,194	2,402,910	.....	3,769,766	456,374	Illinois.....26
16,820	975,194	.....	961,443	267,559	Michigan.....27
10,727	646,255	20,000	672,225	113,920	Wisconsin.....28
25,512	1,879,342	.....	2,351,870	234,550	Iowa.....29
18,184	632,988	.....	882,002	135,975	Minnesota.....30
10,443	472,293	5,000	579,274	89,424	Missouri.....31
3,165	251,392	.....	389,764	57,589	Kansas.....32
4,479	289,395	.....	745,597	42,750	Nebraska.....33
45,894	61,800	.....	127,852	11,250	Oregon.....34
298,255	.....	.....	165,655	.....	California.....35
199,660	428,551	.....	409,406	31,950	Colorado.....36
12,121	110,397	.....	21,313	4,500	Utah.....37
361	64,931	.....	39,946	13,500	New Mexico.....38
528	41,956	.....	20,298	2,700	Wyoming.....39
10,559	28,591	.....	.....	4,500	Idaho.....40
77	3,790	.....	14,654	2,250	Dakota.....41
22,688	84,710	.....	40,153	11,870	Montana.....42
1,600,028	32,610,241	890,000	58,439,613	11,614,671	

of San Francisco, is 25 per cent. on circulation, and 15 per cent. on deposits.

RESERVE CITIES, as shown by the reports of June 30, 1875.

Classification of reserve held.					Reserve cities.
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.	
\$1,758,346	\$4,725,239	\$3,080,000	\$9,362,600	\$1,375,121	Boston.....1
7,245	758,970	360,000	2,014,120	83,647	Albany.....2
252,546	5,751,419	3,740,000	5,216,880	583,509	Philadelphia.....3
31,401	2,263,670	100,000	1,172,154	334,607	Pittsburgh.....4
194,073	1,716,848	1,225,000	2,362,173	359,695	Baltimore.....5
4,693	185,613	.....	287,628	46,750	Washington.....6
118,188	2,272,458	.....	864,648	117,954	New Orleans.....7
992	601,498	.....	433,813	141,077	Louisville.....8
25,804	724,300	790,000	2,379,312	158,860	Cincinnati.....9
18,290	782,000	25,000	556,561	110,097	Cleveland.....10
153,206	6,061,982	865,000	3,616,322	150,925	Chicago.....11
5,725	608,081	.....	528,865	67,650	Detroit.....12
2,038	310,526	35,000	658,970	12,150	Milwaukee.....13
15,275	2,117,650	130,000	1,837,369	60,250	Saint Louis.....14
2,587,867	29,000,252	10,350,000	31,291,415	3,602,292	
13,665,196	25,756,431	36,070,000	.....	1,130,149	New York.....15
1,106,491	.....	.....	.....	.....	San Francisco.....16

Lawful money reserve of the national banks—Continued.

	States and Territories.	Number of banks.	Deposits.	Reserve re- quired, 15 per cent.	Reserve held.	Ratio of re- serve.
						<i>Per cent.</i>
1	Maine.....	69	\$6,814,877	\$1,022,232	\$2,911,068	42.7
2	New Hampshire.....	44	3,274,101	491,115	1,507,854	46.1
3	Vermont.....	45	4,626,841	694,028	1,882,541	40.7
4	Massachusetts.....	179	31,171,197	4,675,680	12,238,570	39.2
5	Rhode Island.....	62	8,968,707	1,345,306	3,116,437	34.8
6	Connecticut.....	81	15,955,762	2,393,364	6,235,894	39.1
7	New York.....	226	49,790,344	7,468,552	14,417,624	29.0
8	New Jersey.....	66	19,579,861	2,936,979	7,228,635	36.9
9	Pennsylvania.....	175	34,473,654	5,171,048	9,829,802	28.5
10	Delaware.....	11	2,069,468	310,420	749,797	36.2
11	Maryland.....	17	2,761,538	414,231	1,122,587	40.7
12	District of Columbia.....	1	464,850	69,728	185,608	39.9
13	Virginia.....	20	5,786,256	867,938	1,237,991	21.4
14	West Virginia.....	16	1,572,332	235,850	548,199	34.9
15	North Carolina.....	11	2,408,139	361,221	623,547	25.9
16	South Carolina.....	12	1,947,900	292,185	594,905	30.5
17	Georgia.....	12	1,690,394	253,559	640,958	37.9
18	Florida.....	1	70,883	10,632	28,977	40.8
19	Alabama.....	9	959,745	143,962	505,046	52.6
20	Texas.....	10	1,332,936	199,940	586,772	44.0
21	Arkansas.....	2	133,927	20,089	59,078	44.1
22	Tennessee.....	27	3,872,334	580,850	1,117,892	28.9
23	Kentucky.....	42	4,059,343	608,902	1,513,237	37.3
24	Ohio.....	162	22,972,255	3,445,838	6,715,503	29.2
25	Indiana.....	103	14,885,341	2,232,801	5,171,737	34.7
26	Illinois.....	130	18,885,240	2,832,786	5,628,099	29.8
27	Michigan.....	78	8,154,483	1,223,172	2,361,782	29.0
28	Wisconsin.....	39	5,054,727	758,209	1,499,750	29.7
29	Minnesota.....	33	6,516,966	977,545	1,851,387	28.6
30	Iowa.....	81	11,080,344	1,662,052	3,146,946	28.4
31	Missouri.....	28	3,335,781	500,367	978,963	29.3
32	Kansas.....	19	2,392,648	358,897	633,427	26.5
33	Nebraska.....	10	2,945,492	441,824	1,020,380	34.6
34	Oregon.....	1	891,522	133,728	265,574	29.8
35	California.....	7	*2,227,292	†450,766	460,224	20.7
36	New Mexico.....	2	339,463	50,919	76,821	22.6
37	Colorado.....	9	2,593,644	389,047	938,418	36.2
38	Utah.....	2	301,334	45,200	141,603	47.0
39	Idaho.....	1	152,428	22,864	33,935	22.3
40	Montana.....	5	1,014,278	152,142	221,308	21.8
41	Wyoming.....	2	297,228	44,584	63,519	21.4
42	Dakota.....	1	94,939	14,241	26,512	27.9
	Totals.....	1,851	307,920,794	46,304,791	100,128,907	32.5

* Includes circulation. † Reserve required in California gold-banks outside of

Lawful money reserve of the national banks—Continued.

	Reserve cities.	Number of banks.	Deposits.	Reserve re- quired, 25 per cent.	Reserve held.	Ratio of re- serve.
						<i>Per cent.</i>
1	Boston.....	53	\$69,686,756	\$17,421,689	\$21,157,637	30.4
2	Albany.....	7	9,713,273	2,428,318	4,195,262	43.2
3	Philadelphia.....	30	47,563,174	11,890,794	14,968,139	31.5
4	Pittsburgh.....	23	13,176,309	3,294,077	4,575,520	34.7
5	Baltimore.....	14	14,668,224	3,667,056	5,715,558	39.0
6	Washington.....	4	1,402,676	350,669	528,863	37.7
7	New Orleans.....	7	6,199,932	1,549,983	1,910,262	30.8
8	Louisville.....	8	2,837,296	709,324	834,074	29.4
9	Cincinnati.....	5	10,718,307	2,679,577	3,620,936	33.8
10	Cleveland.....	6	4,577,268	1,144,317	1,563,756	34.2
11	Chicago.....	16	26,165,787	6,541,447	9,865,106	37.7
12	Detroit.....	3	3,640,097	910,024	1,352,381	37.2
13	Milwaukee.....	3	2,601,224	650,306	960,053	36.9
14	Saint Louis.....	7	7,351,173	1,837,793	2,509,836	34.1
	Totals.....	186	220,301,496	55,075,374	73,757,383	33.5
15	New York.....	48	202,263,052	50,565,763	60,467,759	29.9
16	San Francisco.....	2	*3,603,473	900,868	751,367	20.9

* Includes circulation.

STATES, as shown by the reports of October 1, 1875.

Classification of reserve held.					States and Territories.	
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.		
\$24,563	\$457,920	\$5,000	\$2,009,768	\$413,817	Maine	1
1,799	220,622	.....	1,041,894	243,539	New Hampshire	2
5,784	410,728	.....	1,122,373	343,656	Vermont	3
69,077	1,924,174	270,000	8,241,088	1,734,231	Massachusetts	4
24,762	642,667	.....	1,788,907	660,101	Rhode Island	5
41,539	1,560,128	.....	3,739,293	894,934	Connecticut	6
138,366	3,807,124	345,000	8,714,715	1,372,419	New York	7
41,657	1,852,239	130,000	4,642,958	561,781	New Jersey	8
49,441	3,856,835	15,000	4,665,853	1,242,673	Pennsylvania	9
434	218,564	20,000	445,708	65,091	Delaware	10
8,407	336,712	10,000	672,318	95,150	Maryland	11
3,312	113,500	.....	57,546	11,250	District of Columbia	12
9,357	610,497	.....	492,837	125,300	Virginia	13
6,737	253,537	.....	213,127	74,798	West Virginia	14
36,132	305,940	.....	209,062	72,413	North Carolina	15
11,507	365,518	.....	140,606	77,274	South Carolina	16
38,503	442,853	.....	71,270	88,332	Georgia	17
.....	22,500	.....	4,227	2,250	Florida	18
10,517	242,218	.....	184,395	67,916	Alabama	19
96,096	228,573	.....	227,628	34,475	Texas	20
337	23,875	.....	30,116	4,750	Arkansas	21
25,165	595,061	.....	381,347	116,319	Tennessee	22
8,036	526,455	10,000	688,181	280,565	Kentucky	23
25,273	3,354,801	.....	2,451,672	883,757	Ohio	24
23,655	2,376,905	20,000	2,081,798	669,379	Indiana	25
49,883	2,367,883	.....	2,771,357	438,976	Illinois	26
11,375	905,116	.....	1,122,576	262,715	Michigan	27
9,755	666,751	20,000	692,089	103,155	Wisconsin	28
10,235	768,338	.....	947,481	135,333	Minnesota	29
24,380	1,668,774	10,000	1,219,217	224,575	Iowa	30
12,883	404,470	5,000	465,985	90,625	Missouri	31
2,865	242,844	.....	336,618	51,100	Kansas	32
6,030	241,874	.....	689,726	42,750	Nebraska	33
77,025	73,686	.....	103,613	11,250	Oregon	34
309,350	.....	.....	150,874	.....	California	35
781	28,448	.....	34,092	13,500	New Mexico	36
253,740	306,740	.....	347,338	30,600	Colorado	37
8,701	116,903	.....	11,499	4,500	Utah	38
7,544	21,891	.....	.....	4,500	Idaho	39
69,161	72,400	.....	68,227	11,520	Montana	40
778	39,903	.....	20,138	2,700	Wyoming	41
92	7,535	.....	10,635	2,250	Dakota	42
1,555,034.	32,783,502	900,000	53,322,152	11,568,219		

San Francisco, is 25 per cent. on circulation and 15 per cent. on deposits.

RESERVE CITIES, as shown by the reports of October 1, 1875.

Classification of reserve held.					Reserve cities.	
Specie.	Legal-tenders.	U. S. certifi- cates of de- posit.	Due from re- serve agents.	Redemption- fund with Treasurer.		
\$384,796	\$6,699,252	\$3,255,000	\$9,436,653	\$1,381,936	Boston	1
9,175	688,831	360,000	3,053,609	83,647	Albany	2
168,810	5,450,169	3,340,000	5,412,902	596,258	Philadelphia	3
32,358	2,254,671	100,000	1,850,528	337,963	Pittsburgh	4
53,359	1,543,559	1,210,000	2,560,645	347,995	Baltimore	5
6,057	196,051	40,000	238,605	48,150	Washington	6
52,504	1,257,287	.....	486,471	114,000	New Orleans	7
985	456,158	.....	248,850	128,081	Louisville	8
11,649	743,700	850,000	1,855,837	159,750	Cincinnati	9
956	532,500	25,000	591,800	113,500	Cleveland	10
38,609	4,168,870	1,195,000	4,318,527	146,100	Chicago	11
14,039	555,982	.....	714,710	67,650	Detroit	12
1,317	432,258	35,000	483,828	7,650	Milwaukee	13
13,689	1,266,050	100,000	1,069,847	60,250	Saint Louis	14
788,303	26,543,338	10,510,000	32,322,812	3,592,930		
4,955,624	17,040,091	37,400,000	.....	1,072,044	New York	15
751,367	.....	.....	.....	.....	San Francisco	16

Table showing the resources and liabilities of State banks.

RESOURCES.	Maine, Octo- ber, 1874.	New Hamp- shire, Febru- ary, 1875.	Vermont, July, 1875.	Rhode Island, December, 1874.	Connecticut, April, 1875.
	3 banks.	1 bank.	5 banks.	15 banks.	4 banks.
Loans and discounts	\$292, 506	\$57, 763	\$1, 524, 978	\$4, 651, 634	\$2, 628, 405
Overdrafts					3, 967
United States bonds		4, 000	4, 500		
Other stocks, bonds, &c	700	4, 875	254, 860	123, 327	280, 719
Due from banks	46, 474	9, 237	42, 508	184, 709	708, 844
Real estate	4, 000	1, 995	500	40, 194	92, 400
Other investments			300	7, 258	16
Expenses			9	5, 675	3, 312
Cash items	13, 048				61, 794
Specie	1			2, 883	7, 736
Cash—legal tenders, bank- notes, &c	11, 548	30	58, 883	213, 573	
Totals	368, 367	77, 909	1, 886, 538	5, 229, 253	3, 787, 193
LIABILITIES.					
Capital stock	225, 000	50, 000	252, 500	3, 210, 200	1, 450, 000
Circulation	3, 609			21, 719	28, 831
Surplus fund	6, 500	13, 325	1, 356		333, 794
Undivided profits			27, 322	266, 106	
Dividends unpaid	1, 457	507	2, 347	26, 243	3, 288
Deposits	106, 209	12, 907	1, 590, 038	1, 537, 701	1, 666, 185
Due to banks	1, 008			112, 992	303, 563
Other liabilities	24, 584	1, 170	12, 975	54, 292	1, 532
Totals	368, 367	77, 909	1, 886, 538	5, 229, 253	3, 787, 193

NOTE.—All returns of banking institutions styling themselves savings-banks, but having capital stock, are included in these statements of the condition of the several State banks, and in the "Aggregate resources and liabilities of State banks."

Resources and liabilities of State banks—Continued.

RESOURCES.	New York, September, 1875.	New York City, Septem- ber, 1875.	New Jersey, January, 1875.	Pennsylvania, November, 1874.	Delaware, Oc- tober, 1875.
	56 banks.	27 banks.	16 banks.	121 banks.	2 banks.
Loans and discounts	\$26, 283, 003	\$44, 088, 740	\$4, 074, 778	\$25, 539, 024	\$453, 143
Overdrafts	95, 875	27, 483	6, 747		1, 602
United States bonds			104, 603		
Other stocks, bonds, &c	*2, 481, 225	2, 300, 037	865, 576	†6, 392, 600	7, 350
Due from banks	4, 335, 206	3, 985, 663	785, 147	3, 241, 541	84, 746
Real estate	562, 399	1, 616, 019	179, 981	2, 242, 510	26, 501
Other investments	49, 471	58, 758	39, 275	223, 101	2, 506
Expenses	202, 510	542, 829	16, 633	340, 228	5, 767
Cash items	515, 413	7, 094, 402	81, 247	21, 974	13, 791
Specie	27, 131	788, 125	7, 893	174, 448	218
Cash—legal tenders, bank- notes, &c	980, 268	10, 905, 904	328, 900	2, 216, 452	14, 332
Totals	35, 532, 504	71, 407, 960	6, 490, 180	40, 391, 878	609, 956
LIABILITIES.					
Capital stock	9, 229, 890	15, 585, 200	1, 967, 120	11, 022, 906	285, 200
Circulation	39, 668	38, 227	6, 564	10, 565	
Surplus fund	1, 107, 520	1, 988, 574	267, 417	1, 388, 200	5, 391
Undivided profits	2, 146, 348	4, 261, 797	7, 626	752, 489	7, 026
Dividends unpaid			7, 384		
Deposits	18, 249, 669	43, 555, 339	4, 122, 212	25, 666, 376	252, 479
Due to banks	1, 939, 608	5, 614, 200	74, 077	1, 296, 119	46, 839
Other liabilities	2, 819, 801	364, 623	37, 780	255, 223	13, 021
Totals	35, 532, 504	71, 407, 960	6, 490, 180	40, 391, 878	609, 956

* United States bonds included in this amount, in all the statements from New York received by this Office.
† This amount includes United States bonds—the form of the report not permitting them to be distinguished.

Resources and liabilities of State banks—Continued.

RESOURCES.	Maryland, October, 1875.	District Co- lumbia, Octo- ber, 1875.	Virginia, October, 1875.	West Vir- ginia, Octo- ber, 1875.	New Orleans, July, 1875.
	* 17 banks.	† 5 banks.	19 banks.	10 banks.	5 banks.
Loans and discounts.....	\$6, 388, 502	\$654, 808	\$3, 993, 274	\$2, 160, 952	\$4, 499, 312
Overdrafts	912	1, 767	3, 953	3, 205	.....
United States bonds.....	86, 282	81, 847	22, 675	.....	.....
Other stocks, bonds, &c	892, 928	170, 510	687, 409	100, 450	1, 796, 961
Due from banks	405, 459	31, 038	249, 200	266, 253	1, 365, 582
Real estate	604, 018	146, 083	51, 061	71, 902	1, 005, 314
Other investments.....	79, 911	37, 026	388, 784	21, 016	47, 981
Expenses	29, 209	17, 412	42, 611	8, 288	.....
Cash items.....	210, 022	5, 047	100, 565	23, 883	.....
Specie	20, 212	1, 269	982	1, 036	76, 797
Cash — legal - tenders, bank- notes, &c.....	641, 154	90, 886	191, 854	141, 308	2, 437, 316
Totals	9, 302, 609	1, 237, 693	5, 732, 368	2, 798, 383	11, 229, 263
LIABILITIES.					
Capital stock	3, 697, 852	183, 600	2, 197, 805	659, 611	3, 792, 300
Circulation	17, 619	.....	.....	.....	9, 447
Surplus fund	352, 106	.....	195, 429	85, 395	† 323, 808
Undivided profits.....	237, 052	19, 779	141, 213	35, 310	.....
Dividends unpaid.....	36, 468	.....	1, 637	2, 924	.....
Deposits.....	4, 665, 211	1, 024, 001	3, 057, 798	1, 946, 715	6, 149, 202
Due to banks.....	241, 099	4, 954	92, 613	64, 653	622, 769
Other liabilities	61, 204	5, 359	45, 873	3, 775	326, 737
Totals	9, 308, 609	1, 237, 693	5, 732, 368	2, 796, 383	11, 229, 263

* Twelve of these banks are in Baltimore, with aggregate deposits of \$4,121,622, and aggregate re-
sources of \$8,135,722.
† Four of these, calling themselves savings-banks, have capital stock. The National Savings Bank
having none, is included in this table to avoid the necessity for an additional statement.
‡ An apparent excess of assets added to balance. The report taken from the New Orleans *Daily Re-
publican*, of July 15, 1875.

Resources and liabilities of State banks—Continued.

RESOURCES.	Texas, June, 1875.	Arkansas, August, 1875.	Ohio, Octo- ber, 1875.*	Indiana, † Oc- tober, 1874.	Chicago, June, 1875.
	5 banks.	1 bank.	105 banks.†	9 banks.	9 banks.§
Loans and discounts.....	\$421, 745	\$67, 895	\$21, 356, 618	\$1, 077, 754	\$6, 989, 536
Overdrafts	361	4, 217	.....	43, 369	.....
United States bonds.....	.....	.....	2, 706, 668	927	.....
Other stocks, bonds, &c	60, 248	.....	.....	166, 910	2, 184, 225
Due from banks	108, 627	16, 055	.....	83, 381	.....
Real estate	52, 296	.....	502, 676	9, 467	1, 079, 879
Other investments.....	11, 072	1, 982	3, 788, 041	24, 103	.....
Expenses	3, 201	1, 757	.....	9, 774	.....
Cash items	192	.....	.....	8, 163	.....
Specie.....	11, 369	600	.....	103	.....
Cash—legal - tenders, bank - notes, &c.....	141, 265	39, 348	3, 839, 645	104, 594	1, 890, 804
Totals	810, 376	131, 854	32, 193, 678	1, 528, 545	12, 144, 444
LIABILITIES.					
Capital stock	306, 443	50, 000	5, 838, 492	652, 000	1, 925, 000
Circulation .....	.....	.....	.....	.....	.....
Surplus fund	17, 539	.....	.....	8, 935	373, 179
Undivided profits	11, 612	3, 142	|| 720, 651	8, 399	.....
Dividends unpaid .....	.....	.....	.....	.....	.....
Deposits	436, 632	78, 246	21, 535, 202	751, 324	9, 602, 165
Due to banks.....	19, 990	439	.....	30, 181	.....
Other liabilities	18, 160	27	4, 099, 333	77, 706	¶ 244, 100
Totals	810, 376	131, 854	32, 193, 678	1, 528, 545	12, 144, 444

NOTE.—All the items in the statements for Ohio are "averages" returned as subject to State taxation.
* No dates given. They were collected from auditors of 88 counties during August and September.
† Estimated. The secretary of state styles them "banking institutions, other than national banks."
‡ Received July 21, 1875. The auditor of state says: "No report for the present year can be furnished."
§ The financial editor of the *Inter-Ocean* furnishes this statement, and adds: "Eight of these banks
hold, probably, five sixths of the savings deposits in the city."
¶ Difference between reported resources and liabilities added to balance. ¶ Added to balance.

Resources and liabilities of State banks—Continued.

RESOURCES.	Michigan, July, 1875.	Wisconsin, July, 1875.	Minnesota, December, 1874.	Iowa, July, 1875.	Kansas, Jan- uary, 1875.
	26 banks.*	23 banks.	8 banks.	40 banks.	19 banks.
Loans and discounts.....	\$6,840,998	\$6,012,348	\$1,130,163	\$4,148,032	\$1,117,978
Overdrafts.....	35,108	90,843	24,318	6,442	27,635
United States bonds.....				40,150	
Other stocks, bonds, &c.....	939,147	1,153,998	51,819		46,178
Due from banks.....	943,136	1,737,761	115,977	918,875	166,427
Real estate.....	122,977	128,097	24,269	270,241	110,850
Other investments.....			19,502	31,050	77,977
Expenses.....	44,896	10,471	29,506	10,156	29,423
Cash items.....		186,262	96,362	29,716	132,199
Specie.....		26,322	4,063	3,245	
Cash—legal-tenders, bank- notes, &c.....	1,017,445	636,456	123,341	503,799	211,101
Totals.....	10,003,707	9,990,188	1,548,668	5,959,706	1,939,776
LIABILITIES.					
Capital stock.....	2,182,886	1,113,231	599,550	1,831,285	776,969
Circulation.....		1,404			
Surplus fund.....	215,673			50,000	58,096
Undivided profits.....			30,594	276,760	48,907
Dividends unpaid.....				1,469	
Deposits.....	† 7,408,055	6,909,215	825,101	2,757,338	966,119
Due to banks.....			15,779	42,854	7,116
Other liabilities.....	197,153	1,866,338	77,033		82,639
Totals.....	10,003,707	9,990,188	1,548,668	5,959,706	1,939,776

* Eleven of these banks are styled savings-banks, but all of them have capital stock.

† Due to banks and depositors.

Aggregate resources and liabilities of State banks.

RESOURCES.	1872-73.	1873-74.	1874-75.
	— banks.	— banks.	551 banks.
Loans and discounts.....	\$119,392,341	\$154,377,672	\$176,308,949
Overdrafts.....	237,104	212,772	377,297
United States bonds.....	1,544,296	1,961,447	344,964
Other stocks, bonds, &c.....	9,617,667	16,437,815	23,667,950
Due from banks.....	12,605,100	19,050,046	19,851,146
Real estate.....	3,269,233	5,372,166	9,035,657
Other investments.....	944,079	1,164,999	4,909,149
Expenses.....	826,348	1,294,344	1,353,066
Cash items.....	18,977,324	10,424,018	8,694,086
Specie.....	2,020,139	1,920,063	1,156,456
Cash, legal-tenders, bank-notes, &c.....	8,347,776	25,126,706	24,740,215
Totals.....	178,881,407	237,402,068	272,338,996
LIABILITIES.			
C.....	42,705,634	50,905,532	69,084,900
S.....	174,714	153,432	177,653
U.....	2,100,732	2,942,707	6,797,167
D.....	10,027,608	12,363,905	9,002,133
E.....	33,492	337,220	83,722
D.....	110,754,034	137,504,961	165,671,439
O.....	8,838,355	14,241,804	10,530,844
O.....	4,937,578	10,463,357	10,791,058
Totals.....	178,881,407	237,402,068	272,338,996

Table showing the resources and liabilities of savings-banks organized under State laws.

RESOURCES.	Maine, November, 1874.	New Hampshire, May, 1875.	Vermont, July, 1875.	Massachusetts, December, 1874.	Rhode Island, December, 1874.	Connecticut, January, 1875.
	58 banks.	68 banks.	13 banks.	179 banks.	37 banks.	86 banks.
Loans on real estate.....	\$7, 853, 259	\$7, 732, 419	\$3, 005, 591	\$109, 254, 540	\$26, 617, 490	\$51, 552, 294
Loans on personal and collateral security.....	6, 058, 246	9, 426, 320	1, 671, 561	54, 607, 174	11, 247, 384	7, 042, 492
United States bonds.....	820, 712	1, 507, 930	494, 750	8, 453, 759	.....	4, 141, 646
State, municipal, and other bonds and stocks.....	9, 353, 671	5, 731, 075	535, 598	10, 389, 307	6, 688, 424	6, 481, 170
Railroad bonds and stocks.....	4, 326, 494	4, 450, 249	49, 050	6, 486, 882	1, 916, 442	1, 168, 420
Bank stock.....	686, 088	1, 044, 248	67, 648	22, 377, 009	2, 563, 976	3, 546, 777
Real estate.....	288, 126	471, 002	36, 348	2, 798, 971	225, 952	581, 946
Other investments.....	779, 992	391, 664	68, 394	593, 285	51, 329	263, 394
Expenses.....	31, 211	95, 613	2, 295	644, 683	.....	.....
Due from banks.....	.....	.....	14, 504	3, 294, 486	.....	.....
Cash.....	854, 164	884, 792	333, 811	2, 042, 959	1, 229, 706	2, 096, 910
Totals	31, 051, 963	31, 735, 312	6, 281, 550	220, 943, 055	50, 540, 703	76, 875, 049
LIABILITIES.						
Deposits.....	29, 612, 221	30, 214, 585	6, 004, 694	217, 452, 121	48, 771, 502	73, 783, 802
Surplus fund.....	460, 829	.....	97, 943	3, 490, 934	.....	2, 992, 219
Undivided profits.....	978, 913	1, 520, 727	123, 808	.....	1, 665, 902	.....
Other liabilities.....	.....	.....	55, 105	.....	103, 299	99, 028
Totals	31, 051, 963	31, 735, 312	6, 281, 550	220, 943, 055	50, 540, 703	76, 875, 049

Resources and liabilities of savings-banks, &c.—Continued.

RESOURCES.	New York, January, 1875.	New Jersey, January, 1875.	Pennsylvania, October, 1875.	Maryland, September, 1875.	Minnesota, December, 1874.	California, July, 1875.
	158 banks.	36 banks.	5 banks.	6 banks.	3 banks.	25 banks.
Loans on real estate.....	\$116,639,852	\$14, 597, 066	\$10, 703, 676	\$3, 303, 169	\$77, 195	.....
Loans on personal and collateral security.....	5, 739, 076	3, 380, 029	1, 362, 350	4, 547, 524	.....	\$76, 053, 051
United States bonds.....	57, 481, 672	4, 352, 421	2, 394, 000	3, 559, 382	.....	.....
State, municipal, and other bonds and stocks.....	107, 066, 984	8, 225, 253	2, 628, 057	4, 234, 898	.....	.....
Railroad bonds and stocks.....	.....	16, 632	666, 705	1, 610, 027	.....	.....
Bank stock.....	.....	.....	71, 634	151, 372	.....	.....
Real estate.....	8, 598, 861	418, 029	499, 886	217, 627	.....	.....
Other investments.....	8, 594, 790	335, 033	49, 739	127, 623	.....	99, 539
Expenses.....	.....	2, 565	5, 330	110, 146	.....	356, 842
Due from banks.....	19, 300, 085	.....	.....	769, 862	.....	.....
Cash.....	5, 153, 252	1, 381, 659	1, 127, 535	415, 328	41, 968	2, 296, 038
Totals	328, 574, 572	32, 708, 687	19, 514, 912	19, 047, 018	119, 163	78, 805, 470
LIABILITIES.						
Deposits.....	303, 935, 649	30, 954, 877	17, 825, 812	18, 338, 104	119, 163	72, 569, 103
Surplus funds.....	.....	1, 319, 489	1, 575, 648	326, 136	.....	6, 236, 367
Undivided profits.....	24, 310, 246	.....	105, 786	367, 111	.....	.....
Other liabilities.....	328, 677	434, 321	7, 666	15, 667	.....	.....
Totals	328, 574, 572	32, 708, 687	19, 514, 912	19, 047, 018	119, 163	78, 805, 470

Aggregate resources and liabilities of savings-banks.

RESOURCES.	1872-'73.	1873-'74.	1874-'75.
	— banks.	— banks.	674 banks.
Loans on real estate.....	\$287,357,698	\$315,283,068	\$351,336,551
Loans on personal and collateral security.....	107,391,457	163,306,332	161,143,906
United States bonds.....	80,576,082	66,414,629	23,906,272
State, municipal, and other bonds and stocks.....	143,543,467	148,456,231	161,334,436
Railroad bonds and stocks.....	16,793,328	17,981,807	20,680,901
Bank stock.....	24,360,653	29,545,071	30,508,752
Real estate.....	10,350,716	11,378,364	14,136,748
Other investments.....	6,519,359	2,780,263	11,354,781
Expenses.....	634,492	931,959	1,948,882
Due from banks.....	15,465,474	18,431,846	23,378,937
Cash.....	8,236,580	15,715,134	17,852,188
Totals.....	701,229,392	801,231,724	896,197,454
LIABILITIES.			
Deposits.....	669,329,917	759,946,632	849,581,633
Surplus fund.....	10,468,764	12,590,196	16,499,565
Undivided profits.....	20,179,425	26,623,650	29,072,493
Other liabilities.....	551,226	2,071,046	1,043,763
Totals.....	701,229,392	801,231,724	896,197,454

Table showing, by States, the aggregate deposits of savings-banks, with the number of their depositors and the average amount due to each depositor.

States.	Amount of deposits.	Number of depositors.	Average to each depositor.
Maine.....	\$23,512,221	96,799	\$243 91
New Hampshire.....	30,214,585	96,938	311 69
Vermont.....	6,004,694	22,972	261 39
Massachusetts.....	217,452,121	702,099	309 67
Rhode Island.....	48,771,502	98,359	495 85
Connecticut.....	73,783,803	906,374	357 52
New York.....	303,935,649	672,498	348 35
New Jersey.....	30,954,877	97,400	318 11
Pennsylvania.....	17,825,812	64,452	276 57
Maryland.....	18,338,104	49,500	370 46
Minnesota.....	119,163	458	260 18
California.....	72,568,168	91,933	789 36
Totals.....	849,581,633	2,396,162	354 56

'74 the total number of depositors reported was 2,128,619; average to each, \$347.23.

Table showing the resources and liabilities of trust and loan companies.

RESOURCES.	Massachu- setts, Novem- ber, 1874.	Rhode Island, December, 1874.	Connecticut, April, 1875.	New York, July, 1875.	Pennsylva- nia, August, 1875.
	5 banks.	1 bank.	10 banks.	12 banks.	7 banks.
Loans and discounts.....	\$6, 865, 034	\$3, 954, 254	\$3, 736, 015	\$32, 730, 914	\$18, 613, 957
Overdrafts			13, 643	3, 240	
United States bonds	318, 990	226, 000			1, 541, 852
Other stocks, bonds, &c.....	465, 561	1, 700, 491	403, 889	23, 027, 917	6, 725, 204
Due from banks.....	672, 760		1, 148, 454	443	15, 948
Real estate		114, 352	278, 081	1, 494, 381	1, 846, 543
Other investments	463, 390	45, 550	†23, 094	2, 140, 264	208, 044
Expenses.....		900	41, 340		50, 654
Cash items			66, 922	‡5, 119, 032	
Specie					
Cash—legal-tenders, bank- notes, &c.....	247, 600	653, 315		138, 707	2, 793, 390
Totals.....	9, 033, 335	6, 694, 862	5, 711, 438	69, 654, 948	31, 795, 592
LIABILITIES.					
Capital stock.....	1, 821, 400	500, 000	2, 270, 000	11, 584, 475	5, 748, 145
Circulation.....					
Surplus fund.....		125, 000	363, 527	‡5, 144, 083	1, 335, 083
Undivided profits	1, 269	65, 674			515, 924
Dividends unpaid	652	2, 135	11, 491		4, 643
Deposits	6, 924, 308	1, 935, 520	3, 069, 331	||50, 365, 569	22, 730, 643
Due to banks.....		10, 971	67, 089		43, 381
Other liabilities	285, 706	*4, 055, 562		2, 560, 821	1, 417, 773
Totals.....	9, 033, 335	6, 694, 862	5, 711, 438	69, 654, 948	31, 795, 592

* Of this amount \$3,696,344 are " moneys in trust."

† \$9,997 added to balance.

‡ Cash in bank.

§ Surplus and other profits.

|| On July 1, 1874, the total deposits were \$38,479,791. The total assets, at same date, were \$57,716,109.

NOTE.—The financial editor of the Chicago Tribune states that the liabilities of five trust companies in the city of Chicago, on June 30, 1875, were: Capital, \$2,500,000; surplus, \$725,000; deposits, \$5,638,574. But this statement, being unaccompanied by the resources of these banks, could not be made available for the purposes of this report.

Table of aggregate resources and liabilities of trust and loan companies.

Resources.	1874-'75.	Liabilities.	1874-'75.
	35 banks.		35 banks.
Loans and discounts	\$65, 900, 174	Capital stock	\$21, 854, 020
Overdrafts	16, 883	Circulation	
United States bonds	2, 086, 842	Surplus-fund.....	6, 967, 693
Other stocks, bonds, &c.....	37, 323, 062	Undivided profits.....	582, 867
Due from banks	1, 837, 605	Dividends unpaid.....	18, 921
Real estate	3, 733, 357	Deposits	85, 025, 371
Other investments.....	2, 880, 342	Due to banks	121, 441
Expenses	92, 894	Other liabilities.....	8, 319, 862
Cash items.....	5, 186, 004		
Specie			
Cash—legal-tenders, bank-notes, &c ..	3, 833, 012		
Total.....	122, 890, 175	Total.....	122, 890, 175

Table showing the aggregate number of notes issued and redeemed, and the number outstanding, on November 1 in each year, from 1868 to 1875, inclusive.

	Ones.	Twos.	Fives.	Tens.	Twen- ties.	Fifties.	One- hun- dreds.	Five- hun- dreds.	One thou- sands.
1868.									
Issued	8, 896, 576	2, 978, 160	23, 106, 728	7, 915, 914	2, 219, 322	355, 181	267, 350	13, 486	4, 746
Redeemed	254, 754	73, 176	482, 132	142, 359	36, 355	17, 256	15, 583	1, 759	1, 846
Outstanding...	8, 641, 822	2, 904, 984	22, 624, 596	7, 773, 555	2, 182, 967	337, 925	251, 767	11, 727	2, 900
1869.									
Issued	9, 589, 160	3, 209, 388	23, 676, 760	8, 094, 645	2, 269, 764	363, 523	274, 799	13, 668	4, 769
Redeemed	904, 013	232, 224	985, 940	272, 495	71, 655	22, 859	25, 968	2, 585	2, 415
Outstanding...	8, 685, 147	2, 977, 164	22, 690, 820	7, 821, 150	2, 198, 109	334, 664	248, 831	11, 083	2, 354
1870.									
Issued	10, 729, 327	3, 590, 157	24, 636, 720	8, 413, 244	2, 370, 056	378, 482	284, 460	13, 926	4, 779
Redeemed	2, 568, 703	667, 733	1, 737, 923	484, 135	129, 185	47, 845	43, 599	3, 952	3, 263
Outstanding...	8, 160, 624	2, 922, 424	22, 898, 737	7, 929, 109	2, 240, 871	330, 637	240, 861	9, 974	1, 516
1871.									
Issued	12, 537, 657	4, 195, 791	28, 174, 940	9, 728, 375	2, 779, 392	433, 426	321, 163	14, 642	4, 843
Redeemed	5, 276, 057	1, 493, 326	3, 276, 374	933, 445	245, 361	82, 972	76, 287	6, 017	4, 005
Outstanding...	7, 261, 600	2, 702, 465	24, 898, 566	8, 794, 930	2, 534, 031	350, 454	244, 876	8, 625	838
1872.									
Issued	14, 297, 360	4, 782, 628	31, 933, 348	11, 253, 452	3, 925, 688	497, 199	367, 797	15, 621	4, 933
Redeemed	7, 919, 389	2, 408, 389	5, 960, 667	1, 699, 702	438, 852	126, 180	110, 989	7, 867	4, 315
Outstanding...	6, 377, 971	2, 374, 239	25, 972, 681	9, 553, 750	2, 786, 836	371, 019	256, 808	7, 754	618
1873.									
Issued	15, 524, 189	5, 195, 111	34, 894, 456	12, 560, 399	3, 608, 219	559, 722	416, 590	16, 496	5, 148
Redeemed	9, 891, 606	3, 120, 723	9, 141, 963	2, 573, 070	653, 071	168, 976	144, 057	9, 658	4, 530
Outstanding...	5, 632, 583	2, 074, 388	25, 752, 493	9, 987, 329	2, 955, 148	390, 746	272, 533	6, 838	618
1874.									
Issued	16, 548, 259	5, 539, 113	39, 243, 136	13, 337, 076	3, 962, 109	666, 950	492, 482	17, 344	5, 240
Redeemed	11, 143, 606	3, 755, 019	13, 041, 605	3, 912, 707	971, 608	231, 556	196, 572	11, 676	4, 683
Outstanding...	5, 404, 653	1, 784, 094	26, 201, 531	9, 424, 369	2, 990, 501	435, 394	295, 910	5, 668	557
1875.									
Issued	18, 046, 176	6, 039, 752	47, 055, 184	17, 410, 507	5, 296, 064	824, 165	645, 832	18, 476	5, 530
Redeemed	14, 092, 126	4, 816, 623	24, 926, 771	7, 608, 532	2, 004, 464	381, 037	299, 428	14, 471	5, 048
Outstanding...	3, 954, 050	1, 223, 129	22, 128, 413	9, 801, 975	3, 291, 600	503, 128	346, 410	4, 005	482

Table showing the national banks that have gone into voluntary liquidation under the provisions of sections 5220 and 5221 of the Revised Statutes of the United States, with the dates of liquidation, the amount of their capital, circulation issued and retired, and amount of circulation outstanding on November 1, 1875.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
First National Bank, Penn Yan, N. Y.*	April 6, 1864				
First National Bank, Norwich, Conn.*†	May 2, 1864				
Second National Bank, Ottumwa, Iowa*	May 2, 1864				
Second National Bank, Canton Ohio*	Oct. 3, 1864				
First National Bank, Lansing, Mich.*	Dec. 5, 1864				
First National Bank, Columbia, Mo.	Sept. 19, 1864	\$100,000	\$90,000	\$89,675 00	\$325 00
First National Bank, Carondelet, Mo.	Mar. 15, 1865	30,000	25,500	25,193 75	306 25
First National Bank, Utica, N. Y.*†	June 9, 1865		()		
Pittston National Bank, Pittston, Pa.	Sept. 16, 1865	200,000	()		
Fourth National Bank, Indianapolis, Ind.	Nov. 30, 1865	100,000	85,700	81,310 00	4,390 00
Berkshire National Bank, Adams, Mass	Dec. 8, 1865	100,000			
National Union Bank, Rochester, N. Y.	Apr. 26, 1866	400,000	192,500	185,138 25	7,361 75
First National Bank, Leonardsville, N. Y.	July 11, 1866	50,000	45,000	38,455 00	6,545 00
Farmers' National Bank, Richmond, Va	Oct. 22, 1866	100,000	85,000	79,333 25	5,666 75
Farmers' National Bank, Waukesha, Wis.	Nov. 25, 1866	100,000	90,000	88,520 25	1,479 75
National Bank of the Metropolis, Washington, D. C.	Nov. 28, 1866	200,000	180,000	161,420 00	18,580 00
First National Bank, Providence, Pa.	Mar. 1, 1867	100,000	90,000	63,760 00	26,240 00
First National Bank of Newton, Newtonville, Mass	Mar. 5, 1867	150,000	120,000	107,550 00	22,450 00
National State Bank, Dubuque, Iowa.	Mar. 9, 1867	150,000	127,500	121,848 75	5,651 25
National Bank of Crawford County, Meadville, Pa.	Apr. 19, 1867	300,000	()		
Kittanning National Bank, Kittanning, Pa.	Apr. 29, 1867	200,000	()		
City National Bank, Savannah, Ga.	May 28, 1867	100,000	()		
Ohio National Bank, Cincinnati, Ohio.	July 3, 1867	500,000	450,000	427,835 00	22,165 00
First National Bank, New Ulm, Minn.	July 16, 1867	60,000	54,000	50,755 00	3,245 00
First National Bank, Kingston, N. Y.‡	Sept. 26, 1867	200,000	180,000	143,333 00	36,677 00
First National Bank, Bluffton, Ind.	Dec. 5, 1867	50,000	45,000	43,326 25	1,673 75
National Exchange Bank, Richmond, Va.	Dec. 5, 1867	200,000	180,000	171,250 00	8,750 00
First National Bank, Jackson, Miss.	Dec. 26, 1867	100,000	40,500	38,855 00	1,645 00
First National Bank, Skaneateles, N. Y.	Jan. 2, 1868	150,000	135,000	130,300 20	4,699 80
First National Bank, Downingtown, Pa.	Jan. 14, 1868	100,000	90,000	73,609 00	16,391 00
First National Bank, Titusville, Pa.	Jan. 15, 1868	100,000	86,750	71,329 00	15,421 00
Appleton National Bank, Appleton, Wis.	Jan. 21, 1868	50,000	45,000	43,446 85	1,553 15
National Bank, Whitestown, N. Y.	Feb. 14, 1868	120,000	44,500	43,573 25	926 75
First National Bank, New Brunswick, N. J.‡	Feb. 26, 1868	100,000	90,000	75,902 00	14,098 00
First National Bank, Cuyahoga Falls, Ohio	Mar. 4, 1868	50,000	45,000	43,419 75	1,580 25
First National Bank, Cedarburgh, Wis.	Mar. 23, 1868	100,000	90,000	87,282 00	2,718 00
Commercial National Bank, Cincinnati, Ohio	Apr. 28, 1868	500,000	345,950	332,630 00	13,320 00
Second National Bank, Watertown, N. Y.‡	July 21, 1868	100,000	90,000	56,520 00	33,480 00
First National Bank, South Worcester, N. Y.	Aug. 4, 1868	175,500	157,400	152,261 25	5,138 75
National Mechanics' and Farmers' Bank, Albany, N. Y.	Aug. 4, 1868	350,000	314,950	304,380 25	10,569 75
Second National Bank, Des Moines, Iowa	Aug. 5, 1868	50,000	42,500	41,157 00	1,343 00
First National Bank, Steubenville, Ohio	Aug. 8, 1868	150,000	135,000	87,023 00	47,977 00
First National Bank, Plumer, Pa. §	Aug. 25, 1868	100,000	87,500	60,960 00	26,540 00
First National Bank, Danville, Va.	Sept. 30, 1868	50,000	45,000	41,835 00	3,165 00

* Banks that never completed their organization. † A new bank organized with same title. ‡ No circulation issued to it. § Consolidated with another national bank; no legal-tenders deposited.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
	Nov. 23, 1868	\$150,000	\$132,500	\$103,680 00	\$28,820 00
	Dec. 17, 1868	75,000	67,500	65,657 85	1,842 15
	Dec. 31, 1868	300,000	124,750	179,283 70	5,466 30
	Jan. 7, 1869	100,000	90,000	86,500 00	3,500 00
	Jan. 12, 1869	125,000	119,850	105,432 35	4,417 65
	Feb. 26, 1869	200,010	25,000	82,640 75	2,359 25
	Mar. 6, 1869	150,000	135,000	130,405 85	4,594 15
	Apr. 15, 1869	1,000,000	333,000	321,422 85	11,577 35
	Apr. 19, 1869	60,000	53,350	51,707 75	1,642 25
	Apr. 23, 1869	50,000	44,000	32,900 00	11,100 00
	May 10, 1869	422,700	134,990	130,652 25	4,337 75
	June 7, 1869	390,000	85,250	83,396 00	1,854 00
	June 22, 1869	100,000	85,000	81,830 25	3,169 75
	July 30, 1869	50,000	45,000	43,647 75	1,352 25
	Aug 30, 1869	50,000	45,000	43,085 00	1,915 00
	Oct. 28, 1869	100,000	90,000	84,700 00	5,300 00
	Dec. 2, 1869	150,000	135,000	128,899 00	6,101 00
	Dec. 13, 1869	50,000	42,500	41,328 75	1,171 25
	Jan. 10, 1870	100,000	85,250	82,506 60	2,743 90
	Jan. 15, 1870	300,000	175,750	140,081 00	34,769 00
	Jan. 18, 1870	100,000	85,250	87,310 00	90,940 00
	Jan. 25, 1870	50,000	44,000	42,784 80	1,215 90
	Mar. 5, 1870	500,000	425,000	403,590 00	21,410 00
	Apr. 9, 1870	150,000	135,000	129,564 05	5,435 95
	June 10, 1870	100,000	90,000	87,278 25	2,721 75
	June 14, 1870	100,000	90,000	84,130 50	5,869 50
	July 14, 1870	200,000	179,990	173,795 05	6,194 95
	Aug. 3, 1870	100,000	90,000	88,583 00	1,417 00
	Sept. 23, 1870	100,000	90,000	88,583 00	1,417 00
	Oct. 12, 1870	300,000	270,000	195,693 00	74,307 00
	Oct. 13, 1870	50,000	27,000	25,190 00	1,810 00
	Oct. 24, 1870	100,000	85,000	81,358 75	3,641 25
	Dec. 27, 1870	100,000	90,000	84,628 30	5,371 70
	Jan. 7, 1871	100,000	90,000	84,750 00	5,250 00
	Feb. 15, 1871	50,000	45,000	42,910 00	2,090 00
	Mar. 16, 1871	100,000	90,000	87,462 70	2,537 30
	Mar. 25, 1871	100,000	90,000	86,333 75	3,666 25
	Mar. 28, 1871	150,000	135,000	129,558 05	5,441 95
	May 2, 1871	100,000	49,500	47,793 25	1,706 75
	June 24, 1871	100,000	90,000	85,503 00	4,497 00
	Aug. 11, 1871	200,000	180,000	170,612 00	9,388 00
	Nov. 22, 1871	100,000	90,000	85,027 00	4,973 00
	Dec. 26, 1871	75,000	67,500	62,475 00	5,025 00
	Jan. 6, 1872	300,000	270,000	251,112 00	18,888 00
	Jan. 9, 1872	105,500	91,700	86,227 00	5,473 00
	May 10, 1872	500,000	450,000	329,170 00	120,830 00

consolidated with another national bank; no legal-tenders deposited.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
Carroll County National Bank, Sandwich, N. H.	May 24, 1872	\$50,000	\$45,000	\$29,415 00	\$15,585 00
Second National Bank, Portland, Me.	June 24, 1872	100,000	81,000	57,705 00	23,295 00
Atlantic National Bank, Brooklyn, N. Y.	July 15, 1872	200,000	165,000	150,300 00	14,700 00
Merchants and Farmers' National Bank, Quincy, Ill.	Aug. 8, 1872	150,000	135,000	124,175 00	10,825 00
First National Bank, Rochester, N. Y.	Aug. 9, 1872	400,000	206,100	191,934 50	14,165 50
Lawrenceburg National Bank, Lawrenceburgh, Ind.	Sept. 10, 1872	200,000	180,000	163,601 00	16,399 00
Jewett City National Bank, Jewett City, Conn.	Oct. 4, 1872	60,000	48,750	33,745 00	15,005 00
First National Bank, Knoxville, Tenn.	Oct. 22, 1872	100,000	80,910	70,637 00	10,273 00
First National Bank, Goshen, Ind.	Nov. 7, 1872	115,000	103,500	91,288 00	12,212 00
Kidder National Gold Bank, Boston, Mass.	Nov. 8, 1872	300,000	120,000	120,000 00	.....
Second National Bank, Zanesville, Ohio.	Nov. 16, 1872	154,700	138,140	122,545 00	15,595 00
Orange County National Bank, Chelsea, Vt.	Jan. 14, 1873	200,000	180,000	113,110 00	66,890 00
Second National Bank, Syracuse, N. Y.	Feb. 13, 1873	100,000	90,000	80,160 00	9,840 00
Richmond National Bank, Richmond, Ind.†	Feb. 23, 1873	230,000	207,000	184,100 00	22,900 00
First National Bank, Adams, N. Y.	Mar. 7, 1873	75,000	66,900	45,184 00	21,716 00
Mechanics' National Bank, Syracuse, N. Y.	Mar. 11, 1873	140,000	93,800	82,465 00	11,335 00
Farmers and Mechanics' National Bank, Rochester, N. Y.	Apr. 5, 1873	100,000	83,250	71,798 00	11,452 00
Montana National Bank, Helena, Mont.	Apr. 15, 1873	100,000	31,500	24,270 00	7,230 00
First National Bank, Havana, N. Y.	June 3, 1873	50,000	45,000	27,135 00	17,865 00
Merchants and Farmers' National Bank, Ithaca, N. Y.	June 30, 1873	50,000	45,000	29,843 00	15,157 00
National Bank of Cazenovia, N. Y.	July 18, 1873	150,000	116,770	96,189 00	20,581 00
Merchants' National Bank, Memphis, Tenn.	Aug. 30, 1873	250,000	225,000	175,925 00	49,075 00
Second National Bank, Chicago, Ill.	Sept. 25, 1873	100,000	97,500	57,738 00	39,762 00
Manufacturers' National Bank, Chicago, Ill.	Sept. 25, 1873	500,000	450,000	260,604 00	189,396 00
Merchants' National Bank, Dubuque, Iowa.	Sept. 30, 1873	200,000	180,000	96,936 00	83,064 00
Beloit National Bank, Beloit, Wis.	Oct. 2, 1873	50,000	45,000	26,720 00	18,280 00
Union National Bank, Saint Louis, Mo.	Oct. 22, 1873	500,000	150,300	79,400 00	70,900 00
City National Bank of Green Bay, Wis.	Nov. 29, 1873	50,000	45,000	23,155 00	21,845 00
First National Bank, Shelbina, Mo.	Jan. 1, 1874	100,000	90,000	43,465 50	46,534 50
Second National Bank, Nashville, Tenn.	Jan. 8, 1874	125,000	92,920	52,795 00	40,125 00
First National Bank, Waynesburg, Pa.	Jan. 13, 1874	100,000	72,000	47,363 00	24,637 00
First National Bank, Oneida, N. Y.	Jan. 13, 1874	125,000	110,500	62,516 00	47,984 00
Merchants' National Bank, Hastings, Minn.	Feb. 7, 1874	100,000	90,000	46,404 00	43,596 00
National Bank of Tecumseh, Mich.	Mar. 3, 1874	50,000	45,000	24,945 00	20,055 00
Gallatin National Bank, Shawneetown, Ill.	Mar. 7, 1874	250,000	225,000	106,591 00	118,409 00
First National Bank Brookville, Pa.	Mar. 26, 1874	100,000	90,000	50,885 00	39,115 00
Citizens' National Bank, Sioux City, Iowa.	Apr. 11, 1874	50,000	45,000	17,455 00	27,545 00
Citizens' National Bank, Charlottesville, Va.	Apr. 27, 1874	100,000	90,000	40,530 00	49,420 00
Farmers' National Bank, Warren, Ill.	Apr. 28, 1874	50,000	45,000	22,892 00	22,108 00
First National Bank, Medina, Ohio.	May 6, 1874	75,000	45,000	19,940 00	25,060 00
Croton River National Bank, South East, N. Y.	May 20, 1874	200,000	176,550	109,834 00	66,716 00
Merchants' National Bank of West Virginia, Wheeling, W. Va.	July 7, 1874	500,000	450,000	226,535 00	223,465 00
Central National Bank, Baltimore, Md.	July 15, 1874	200,000	180,000	80,918 00	99,082 00
Second National Bank, Leavenworth, Kan.	July 22, 1874	100,000	90,000	40,760 00	49,240 00

* Consolidated with another national bank; no legal-tenders deposited. † A new bank organized with same title.

Table of liquidating banks—Continued.

Name and location of bank.	Date of liquidation.	Capital.	Circulation.		
			Issued.	Retired.	Outstanding.
Teutonia National Bank, New Orleans, La	Sept. 2, 1874	\$300,000	\$270,000	\$112,215 00	\$157,785 00
City National Bank, Chattanooga, Tenn	Sept. 10, 1874	170,000	158,000	62,285 50	90,714 50
First National Bank, Cairo, Ill	Oct. 10, 1874	100,000	90,000	39,344 00	50,616 00
First National Bank, Olathe, Kans ..	Nov. 9, 1874	50,000	45,000	20,378 00	24,622 00
First National Bank, Beverly, Ohio ..	Nov. 10, 1874	102,000	90,000	36,419 00	53,581 00
Union National Bank, Lafayette, Ind	Dec. 4, 1874	250,000	224,095	100,450 00	123,645 00
Ambler National Bank, Jacksonville, Fla	Dec. 7, 1874	42,500	.....	.....	.....
Mechanics' National Bank, Chicago, Ill	Dec. 30, 1874	250,000	144,900	78,460 00	66,440 00
First National Bank, Evansville, Wis	Jan. 9, 1875	55,000	45,000	14,145 00	30,855 00
First National Bank, Baxter Springs, Kan	Jan. 12, 1875	50,000	36,000	14,230 00	21,770 00
People's National Bank, Pueblo, Col ..	Jan. 12, 1875	50,000	27,000	6,140 00	20,860 00
National Bank of Commerce, Green Bay, Wis	Jan. 12, 1875	100,000	90,000	32,050 00	57,950 00
First National Bank, Millersburgh, Ohio	Jan. 12, 1875	100,000	72,000	26,923 00	45,077 00
First National Bank, Staunton, Va ..	Jan. 23, 1875	100,000	90,000	34,355 00	55,645 00
National City Bank, Milwaukee, Wis	Feb. 24, 1875	100,000	76,500	36,600 00	39,900 00
Irasburg National Bank of Orleans, Irasburg, Vt	Mar. 17, 1875	75,000	67,500	18,329 00	49,171 00
Merchants and Planters' National Bank, Augusta, Ga	Mar. 22, 1875	200,000	180,000	59,890 00	120,110 00
First National Bank, Pekin, Ill	Mar. 25, 1875	100,000	90,000	31,608 00	58,392 00
Monticello National Bank, Monticello, Iowa	Mar. 30, 1875	100,000	45,000	8,884 00	36,116 00
Iowa City National Bank, Iowa City, Iowa	Apr. 14, 1875	125,000	112,500	47,424 00	65,076 00
First National Bank, Wheeling, W. Va	Apr. 22, 1875	250,000	225,000	61,976 00	103,024 00
First National Bank, Mount Clemens, Mich	May 20, 1875	50,000	27,000	630 00	26,370 00
First National Bank, Knob Noster, Mo	May 29, 1875	50,000	45,000	10,643 00	34,357 00
First National Bank, Brodhead, Wis ..	June 24, 1875	50,000	45,000	5,866 00	39,134 00
First National Bank, El Dorado, Kans ..	June 30, 1875	50,000	45,000	5,896 00	39,104 00
First National Bank, Junction City, Kans	July 1, 1875	50,000	45,000	6,265 00	38,735 00
First National Bank, Chetopa, Kans ..	July 19, 1875	50,000	36,000	3,253 00	32,747 00
Auburn City National Bank, Auburn, N. Y. &	July 27, 1875	200,000	141,300	13,020 00	128,280 00
First National Bank, Golden, Col	Aug. 25, 1875	50,200	27,000	3,410 00	23,590 00
National Bank, Jefferson, Wis	Aug. 26, 1875	60,000	54,000	2,600 00	51,400 00
Green Lane National Bank, Green Lane, Mich	Sept. 9, 1875	100,000	90,000	1,859 00	88,141 00
State National Bank, Topeka, Kans ..	Sept. 15, 1879	60,500	30,600	925 00	29,675 00
Farmers' National Bank, Marshalltown, Iowa	Sept. 18, 1875	50,000	27,000	300 00	26,700 00
Planters' National Bank, Louisville, Ky	Sept. 30, 1875	350,000	315,000	.....	315,000 00
First National Bank, Gallatin, Pa ..	Oct. 1, 1875	75,000	45,000	2,000 00	43,000 00
First National Bank, Charleston, W. Va	Oct. 2, 1875	100,000	90,000	6,212 00	83,788 00
Fourth National Bank, Chicago, Ill ..	Oct. 2, 1875	200,000	180,000	1,100 00	178,900 00
People's National Bank, Winchester, Ill	Oct. 4, 1875	75,000	67,500	1,285 00	66,215 00
First National Bank, New Lexington, Ohio	Oct. 12, 1875	50,000	45,000	.....	45,000 00
First National Bank, Ishpening, Mich	Oct. 20, 1875	50,000	45,000	600 00	44,400 00
Fayette County National Bank of Washington, Washington C. H., Ohio	Oct. 26, 1875	100,000	90,000	8,220 00	81,780 00
Totals .....	.....	24,978,410	18,503,165	13,136,981 70	5,368,183 30

Table showing the national banks that have been placed in the hands of receivers, together with their capital, circulation issued, lawful money deposited with the Treasurer to redeem circulation, the amount redeemed, and the amount outstanding on November 1, 1875.

Name and location of bank.	Capital stock.	Lawful money deposited.	Circulation.		
			Issued.	Redeemed.	Outstanding.
First National Bank, Attica, N. Y.	\$50,000	\$44,000 00	\$44,000	\$43,516 00	\$484 00
Venango National Bank, Franklin, Pa.	300,000	85,000 00	85,000	84,378 50	621 50
Merchants' National Bank, Washington, D. C.	200,000	180,000 00	180,000	177,684 00	2,316 00
First National Bank, Medina, N. Y.	50,000	40,000 00	40,000	39,541 75	458 25
Tennessee National Bank Memphis, Tenn.	100,000	90,000 00	90,000	89,103 75	896 25
First National Bank, Selma, Ala.	100,000	85,000 00	85,000	83,986 75	1,013 25
First National Bank, New Orleans, La.	500,000	180,000 00	180,000	177,195 50	2,804 50
National Unadilla Bank, Unadilla, N. Y.	120,000	100,000 00	100,000	99,059 50	940 50
Farmers and Citizens' National Bank, Brooklyn, N. Y.	300,000	253,900 00	253,900	250,220 25	3,679 75
Croton National Bank, New York, N. Y.	200,000	180,000 00	180,000	178,523 75	1,476 25
First National Bank, Bethel, Conn.	60,000	26,300 00	26,300	25,779 50	520 50
First National Bank, Keokuk, Iowa.	100,000	90,000 00	90,000	88,914 00	1,086 00
National Bank, Vicksburgh, Miss.	50,000	25,500 00	25,500	25,018 75	481 25
First National Bank, Rockford, Ill.	50,000	45,000 00	45,000	43,958 00	1,042 00
First National Bank of Nevada, Austin, Nev.	250,000	129,700 00	129,700	124,176 50	5,523 50
Ocean National Bank, New York, N. Y.	1,000,000	800,000 00	800,000	751,200 00	48,800 00
Union Square National Bank, New York, N. Y.	200,000	50,000 00	50,000	47,833 00	2,167 00
Eighth National Bank, New York, N. Y.	250,000	243,393 00	243,393	230,179 00	13,221 00
Fourth National Bank, Philadelphia, Pa.	200,000	179,000 00	179,000	168,475 00	10,525 00
Waverly National Bank, Waverly, N. Y.	106,100	71,000 00	71,000	66,077 00	4,923 00
First National Bank, Fort Smith, Ark.	50,000	45,000 00	45,000	42,210 00	2,790 00
Scandinavian National Bank, Chicago, Ill.	250,000	135,000 00	135,000	119,454 00	15,546 00
Wallkill National Bank, Middletown, N. Y.	175,000	118,900 00	118,900	106,950 50	11,949 50
Crescent City National Bank, New Orleans, La.	500,000	450,000 00	450,000	380,755 00	69,245 00
Atlantic National Bank, New York, N. Y.	300,000	89,975 00	100,000	88,979 00	11,021 00
First National Bank, Washington, D. C.	500,000	306,275 00	450,000	302,468 00	147,532 00
National Bank of the Commonwealth, New York, N. Y.	750,000	148,687 50	234,000	144,968 00	89,032 00
Merchants' National Bank, Petersburg, Va.	400,000	360,000 00	360,000	183,035 00	176,965 00
First National Bank, Petersburg, Va.	200,000	179,200 00	179,200	88,125 00	95,075 00
First National Bank, Mansfield, Ohio.	100,000	90,000 00	90,000	51,184 50	38,815 50
New Orleans National Banking Association, Louisiana	600,000	265,650 00	360,000	248,500 00	111,500 00
First National Bank, Carlisle, Pa.	50,000	45,000 00	45,000	25,465 00	19,535 00
First National Bank, Topeka, Kans.	100,000	90,000 00	90,000	46,242 00	43,758 00
First National Bank, Anderson, Ind.	50,000	45,000 00	45,000	26,986 00	18,014 00
First National Bank, Norfolk, Va.	100,000	95,000 00	95,000	49,140 00	45,860 00
Cook County National Bank, Chicago, Ill.	500,000	225,900 00	315,900	129,895 00	186,005 00
First National Bank of Utah, Salt Lake City, Utah.	150,000	90,000 00	135,000	68,176 00	66,824 00
Gibson County National Bank, Princeton, Ind.	50,000	43,800 00	43,800	11,490 00	32,310 00
First National Bank, Tiffin, Ohio.	100,000	23,850 00	68,850	23,850 00	45,000 00
Charlottesville National Bank, Virginia	200,000	112,500 00	157,500	7,915 00	149,585 00
Totals	9,311,100	5,857,530 50	6,415,943	4,936,601 50	1,479,341 50

Table showing the insolvent national banks, with date of appointment of receivers, amount of capital stock and claims proved, and rate of dividends paid to creditors.

Name and location of bank.	Receiver appointed.	Capital stock.	Claims proved.	Dividends paid.	Remarks.
				<i>Per ct.</i>	
First National Bank, Attica, N. Y.	Apr. 14, 1865	\$50,000	\$122,039	58	Finally closed.
Venango National Bank, Franklin, Pa.	May 1, 1866	300,000	349,450	.....
Merchants' National Bank, Washington, D. C.	May 8, 1866	200,000	660,374	10	Since last report.
First National Bank, Medina, N. Y.	Mar. 13, 1867	50,000	82,338	38½	Finally closed.
Tennessee National Bank, Memphis, Tenn.	Mar. 21, 1867	100,000	376,932	17½	Do.
First National Bank, Salem, Ala.	Apr. 30, 1867	100,000	288,932	35	
First National Bank, New Orleans, La.	May 20, 1867	500,000	1,119,313	65	
National Unadilla Bank, Unadilla, N. Y.	Aug. 29, 1867	120,000	127,801	45.9	13 9-10 per cent. since last report. Finally closed.
Farmers and Citizens' National Bank, Brooklyn, N. Y.	Sept. 6, 1867	300,000	1,191,330	96	
Croton National Bank, New York, N. Y.	Oct. 1, 1867	200,000	170,752	88½	Finally closed.
First National Bank, Bethel, Conn.	Feb. 28, 1868	60,000	68,986	98	Do.
First National Bank, Keokuk, Iowa	Mar. 3, 1868	100,000	205,256	68½	Do.
National Bank, Vicksburgh, Miss.	Apr. 24, 1868	50,000	33,110	35	
First National Bank, Rockford, Ill.	Mar. 15, 1869	50,000	69,874	41.9	16 9-10 per cent. since last report. Finally closed.
First National Bank of Nevada, Austin, Nev.	Oct. 14, 1869	250,000	169,812	80	
Ocean National Bank, New York, N. Y.	Dec. 13, 1871	1,000,000	1,280,328	70	
Union Square National Bank, New York, N. Y.	Dec. 15, 1871	200,000	157,120	100	10 per cent. paid to stockholders.
Eighth National Bank, New York, N. Y.	Dec. 15, 1871	250,000	378,772	100	40 per cent. since last report. Finally closed.
Fourth National Bank, Philadelphia, Pa.	Dec. 20, 1871	200,000	645,558	100	Finally closed.
Waverly National Bank, Waverly, N. Y.	Apr. 23, 1872	106,100	77,563	100	25 per cent. paid to stockholders.
First National Bank, Fort Smith, Ark.	May 2, 1872	50,000	15,142	100	13 per cent. paid to stockholders. Finally closed.
Scandinavian National Bank, Chicago, Ill.	Dec. 12, 1872	250,000	249,113	40	15 per cent. since last report.
Wallkill National Bank, Middletown, N. Y.	Dec. 31, 1872	175,000	157,066	85	
Crescent City National Bank, New Orleans, La.	Mar. 18, 1873	500,000	641,780	50	
Atlantic National Bank, New York, N. Y.	Apr. 28, 1873	300,000	508,077	70	15 per cent. since last report.
First National Bank, Washington, D. C.	Sept. 19, 1873	500,000	1,594,084	60	10 per cent. since last report.
National Bank of the Commonwealth, New York, N. Y.	Sept. 22, 1873	750,000	796,139	100	20 per cent. paid to stockholders.
Merchants' National Bank, Petersburg, Va.	Sept. 25, 1873	400,000	999,125	24	9 per cent. since last report.
First National Bank, Petersburg, Va.	Sept. 25, 1873	200,000	167,285	60	
First National Bank, Mansfield, Ohio.	Oct. 18, 1873	100,000	144,775	35	10 per cent. since last report.
New Orleans National Banking Association, New Orleans, La.	Oct. 23, 1873	600,000	566,155	.....
First National Bank, Carlisle, Pa.	Oct. 24, 1873	50,000	60,256	40	15 per cent. since last report.
First National Bank, Anderson, Ind.	Nov. 23, 1873	50,000	144,752	15	
First National Bank, Topeka, Kans.	Dec. 16, 1873	100,000	55,329	45	15 per cent. since last report.
First National Bank, Norfolk, Va.	June 3, 1874	100,000	175,842	35	15 per cent. since last report.
Gibson County National Bank, Princeton, Ind.	Nov. 28, 1874	50,000	62,246	40	
First National Bank of Utah, Salt Lake City, Utah.	Dec. 10, 1874	150,000	76,366	15	
Cook County National Bank, Chicago, Ill.	Feb. 1, 1875	500,000	682,829	.....
First National Bank, Tiffin, Ohio.	Oct. 22, 1875	100,000	.....	.....
Charlottesville National Bank, Charlottesville, Va.	Oct. 28, 1875	200,000	.....	.....
Totals		9,311,100	14,672,106		

Names and compensation of officers and clerks in the Office of the Comptroller of the Currency.

Name.	Class.	Salary.
John Jay Knox.....	Comptroller.....	\$5, 000
John S. Langworthy.....	Deputy Comptroller.....	3, 000
J. Franklin Bates.....	Chief of division.....	2, 400
John W. Magruder.....	do.....	2, 400
John D. Patten, jr.....	do.....	2, 400
Edward Wolcott.....	do.....	2, 400
Edward S. Peck.....	Superintendent.....	2, 400
Watson W. Eldridge.....	Teller.....	2, 400
Frank A. Miller.....	Principal book-keeper.....	2, 400
Theodore O. Ebaugh.....	Assistant book-keeper.....	2, 200
F. A. Simkins.....	Stenographer to the Comptroller..	2, 000
Fernando C. Cate.....	Fourth class.....	1, 800
Nathaniel O. Chapman.....	do.....	1, 800
William Elder.....	do.....	1, 800
William B. Greene.....	do.....	1, 800
John W. Griffin.....	do.....	1, 800
George W. Martin.....	do.....	1, 800
Charles H. Norton.....	do.....	1, 800
William Sinclair.....	do.....	1, 800
George H. Wood.....	do.....	1, 800
Charles E. Brayton.....	Third class.....	1, 600
Charles H. Cherry.....	do.....	1, 600
William H. Glascott.....	do.....	1, 600
John A. Kayser.....	do.....	1, 600
Alanson T. Kinney.....	do.....	1, 600
George T. May.....	do.....	1, 600
Washington K. McCoy.....	do.....	1, 600
William H. Milsted.....	do.....	1, 600
Edward Myers.....	do.....	1, 600
John J. Sanborn.....	do.....	1, 600
William D. Swan.....	do.....	1, 600
David B. Ventres.....	do.....	1, 600
Edgar C. Beaman.....	Second class.....	1, 400
James C. Brown.....	do.....	1, 400
William Cruikshank.....	do.....	1, 400
Richard T. J. Falconer.....	do.....	1, 400
John A. Hebrew.....	do.....	1, 400
Isaac C. Miller.....	do.....	1, 400
Edward W. Moore.....	do.....	1, 400
Charles Scott.....	do.....	1, 400
Erskine M. Sunderland.....	do.....	1, 400
Walter Taylor.....	do.....	1, 400
William H. Walton.....	do.....	1, 400
Frederick Widdows.....	do.....	1, 400
David B. Brenner.....	First class.....	1, 200
Julia R. Donoho.....	do.....	1, 200
Sarah F. Fitzgerald.....	do.....	1, 200
Charles A. Jewett.....	do.....	1, 200
Mary L. McCormick.....	do.....	1, 200
John J. Patton.....	do.....	1, 200
Edmund E. Schreiner.....	First class.....	\$1, 200
Phillip T. Snowden.....	do.....	1, 200
Margaret L. Simpson.....	do.....	1, 200
Matthew T. Wallace.....	do.....	1, 200
Walter S. Johnston.....	do.....	1, 200
Edward McCauley.....	do.....	1, 200
Edward T. Ryan.....	do.....	1, 200
Charles J. Stoddard.....	do.....	1, 200
Sarah K. Anderson.....	Female clerk.....	900
Eliza M. Barker.....	do.....	900
Eva C. Bates.....	do.....	900
Harriet M. Black.....	do.....	900
Margaret L. Browne.....	do.....	900
Mary L. Conrad.....	do.....	900
May Crosby.....	do.....	900
Cornelia M. Davidson.....	do.....	900
Margaret Downing.....	do.....	900
Celia N. French.....	do.....	900
Flora M. Fleming.....	do.....	900
Margaret E. Gooding.....	do.....	900
Julia A. Greer.....	do.....	900
Lizzie Henry.....	do.....	900
Eliza R. Hyde.....	do.....	900

REPORT OF THE DIRECTOR OF THE MINT.

REPORT

OF

THE DIRECTOR OF THE MINT.

OFFICE DIRECTOR OF THE MINT,
Treasury Department, November 20, 1875.

SIR: In compliance with the provisions of the coinage act of 1873, I have the honor to submit the following report of the operations of the mints and assay-offices for the fiscal year ended June 30, 1875:

The amounts of gold and silver deposits and purchases, coins struck, and bars manufactured, were as follows:

DEPOSITS AND PURCHASES.

Gold deposits.....	\$43,152,584 50
Silver deposits and purchases.....	18,304,406 07

Total amount received and operated upon.....	61,456,990 57
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Deducting re-deposits—bars made and issued by one institution and deposited at another—the deposits were:

Gold.....	\$38,556,293 90
Silver.....	16,070,626 54

Total	54,626,920 44
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COINAGE.

	Pieces.	Value.
Gold.....	1,739,062	33,553,965 00
Silver.....	22,823,216	10,070,368 00
Minor	14,629,500	230,375 00
Total.....	39,191,778	43,854,708 00

BARS.

Fine gold	\$5,279,477 46	
Unparted gold.....	10,740,402 47	
		16,019,879 93
Fine silver.....	5,231,915 90	
Unparted silver.....	1,719,665 96	
Sterling	77,848 68	
		7,029,430 54

Total gold and silver	23,049,310 47
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The distribution of the gold and silver bullion deposited and purchased, including redeposits, was as follows:

MINT, UNITED STATES, PHILADELPHIA.

Gold deposits	\$5,636,376 01
Silver deposits and purchases.....	4,168,412 22

Total	9,804,788 23
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REPORT ON THE FINANCES.

MINT, UNITED STATES, SAN FRANCISCO.

Gold deposits.....	26,335,100 52
Silver deposits and purchases.....	5,154,297 38
Total	31,489,397 90

MINT, UNITED STATES, CARSON.

Gold deposits	2,540,057 50
Silver deposits and purchases.....	3,030,910 73
.....	5,570,968 32

MINT, UNITED STATES, DENVER.

.....	909,011 02
.....	83,108 47
.....	992,119 49

UNITED STATES ASSAY OFFICE, NEW YORK.

.....	7,608,463 91
l purchases	5,866,783 21
.....	13,475,247 12

UNITED STATES ASSAY OFFICE, CHARLOTTE, N. C.

.....	6,562 12
.....	127 91
.....	6,690 03

UNITED STATES ASSAY OFFICE, BOISE, IDAHO.

.....	117,013 33
.....	766 15
.....	117,779 48

at the different mints during the fiscal year was as fol-

Description.	Pieces.	Value.
MINT UNITED STATES, PHILADELPHIA.		
.....	978,258	\$5,162,870
dollars)	476,800	476,800
lary coin)	11,010,400	3,162,710
.....	14,689,500	230,375
.....	26,394,958	9,038,755
MINT UNITED STATES, SAN FRANCISCO.		
.....	1,330,000	36,200,000
dollars)	3,379,000	3,379,000
lary coin)	4,895,000	948,000
.....	9,604,000	30,527,000
MINT UNITED STATES, CARSON.		
.....	130,804	2,191,085
dollars)	1,841,700	1,841,700
lary coin)	1,220,316	256,158
.....	3,192,820	4,288,943
.....	39,191,779	43,854,708

e and issued at the mints and assay offices were as fol-

MINT, UNITED STATES, PHILADELPHIA.

.....	\$40,713 92
.....	278,072 74
.....	318,786 66

MINT, UNITED STATES, SAN FRANCISCO.

Unparted gold bars.....	9,624,439 39
Unparted silver bars	836,841 73
Total.....	10,461,281 12

MINT, UNITED STATES, CARSON.

Unparted gold bars	83,376 61
Fine silver bars	344,728 10
Unparted silver bars	798,821 70
Total.....	1,226,926 41

MINT, UNITED STATES, DENVER.

Unparted gold bars.....	909,011 02
Unparted silver bars	83,108 47
Total.....	992,119 49

UNITED STATES ASSAY OFFICE, NEW YORK.

Fine gold bars	5,238,763 54
Fine silver bars	4,609,115 06
Sterling bars.....	77,848 68
Total.....	9,925,727 28

UNITED STATES ASSAY OFFICE, CHARLOTTE, N. C.

Unparted gold bars.....	6,562 12
Unparted silver bars	127 91
Total.....	6,690 03

UNITED STATES ASSAY OFFICE, BOISE, IDAHO.

Unparted gold bars.....	117,013 33
Unparted silver bars	766 15.
Total.....	117,779 48

Compared with the previous year, there was an increase of \$3,182-254.76 in the amount of silver operated upon—\$4,086,766.70 in silver coinage and \$181,631.36 in silver bars.

EARNINGS AND EXPENDITURES.

	Mints.						Assay offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Charlotte.	Boise.		
EARNINGS.										
Gold coin.....	\$7,437 47	\$51,643 76	\$14,423 47	\$1,940 06					\$73,504 70	
Silver coin.....	4,563 94	51,035 34	50,067 41				\$265 89	\$968 67	189,730 68	
Gold bullion.....	218,745 13	54,949 70	92,332 17						295,387 00	
Silver bullion.....	140,778 61								140,778 61	
Refined gold.....	381 32		18,043 04			50,515 01			38,939 37	
Refined silver.....	1,893 64	2,019 43	1,137 94	610 45			264 25		5,925 71	
Unrefined silver.....	5,717 16								5,717 16	
Waste.....	156 25	371 04				34,660 90			35,032 54	
Total.....	378,672 62	150,319 87	106,004 03	1,850 53		136,761 26	530 14	968 67	784,407 12	
EXPENDITURES.										
Regular ordinary account.										
Salaries.....	37,300 00	25,604 37	24,235 57	10,400 00	\$3,319 33	35,650 00	1,300 00	6,800 00	140,609 27	
Wages.....	137,156 54	277,835 09	101,369 07	15,385 00	2,360 00	72,556 69	315 50	2,534 92	608,533 01	
Contingent.....	69,563 13	77,983 37	98,344 41	4,496 19	4,023 01	60,199 07	745 04	3,137 48	318,400 64	
Freight.....	15,230 00								15,230 00	
Minor coinage account.										
Wages.....	92,062 96								92,062 96	
Incidentals.....	13,252 13								13,252 13	
Freight.....	10,851 96								10,851 96	
Waste.....	7,966 79								7,966 79	
Difference between assay value of sweeps sold and amount realised.....	2,707 09	3,344 42	3,553 50			3,858 71			13,964 09	
Gold and silver waste.....	3,504 34	2,462 44	4,513 44						10,500 22	
Total.....	369,563 94	367,949 69	232,016 29	30,911 19	9,722 34	172,064 67	4,340 54	12,478 34	1,927,671 00	

* Results chiefly from partible metal in deposits, not containing a sufficient percentage to defray the expense of parting them individually for the depositors, and which accrues to the Government by parting in the aggregate.

Equipment of a refinery in the mint at San Francisco, enlargement of the melting and refining facilities in the United States assay office at New York, and increased coining facilities at the mints in Philadelphia and Carson.

The original plans for the new mint edifice at San Francisco, and according to which it was constructed, contemplated the use of the nitric acid process for refining. When the building had been completed and occupied for coining operations, it was thought that the space allotted for the refining was sufficient for the employment of the sulphuric-acid method, but after the plans and drawings for the same had been prepared, it was found that a sufficient capacity could not be obtained, or the iron portions of the rooms secured against serious injury from sulphurous acid gas generated and emitted during the refining operation. After an exhaustive examination of the subject, it was determined, with your approval, to equip a nitric-acid refinery, with certain modifications and improvements, having for their object increased efficiency and reduced cost of separating (usually termed refining) of the precious metals.

The arranging of the plan of the refinery and its equipment was intrusted to Robert E. Rogers, professor of chemistry in the University of Pennsylvania, whose eminent qualifications as a chemist and metallurgist, rendered him peculiarly qualified for this service, and who performed the duty assigned him in an entirely satisfactory manner. The refinery has been in successful operation since the 26th day of August last, and with much advantage to the public interests.

The business of the assay office in New York has increased to such an extent during the last two years, as to render necessary the occupancy of the rooms in the Wall street building, which have until recently been rented to banking firms. These rooms have been altered, repaired, and otherwise put into condition for the purposes to which they are hereafter to be devoted, and the capacity for melting and refining bullion has thereby been doubled, and the office is better adapted in many respects for the convenient transaction of its business.

A careful examination by the Supervising Architect of the Treasury, of the rear building, in which refining by sulphuric acid has been carried on for a number of years, having developed the fact that the iron beams were corroded by sulphurous acid gas to such an extent as to weaken them and render additional supports necessary, the latter have been provided and put in place by the officer referred to.

The duplication of the coining machinery at the mint in Carson, for which an appropriation was made two years ago, has been completed and the coining capacity doubled. At the mint in Philadelphia, the annealing capacity having been found too limited, two additional furnaces have been erected, and the coining capacity thereby increased. With these improvements the mints and assay offices are in a very efficient condition.

ADDITIONAL VAULT FACILITIES REQUIRED.

The experience of the last year has demonstrated the insufficiency of the facilities of the Treasury and its offices for the convenient and safe storage of coin, particularly in the Western States, and more silver coin has of late been retained in the custody of the mints than could be properly cared for.

In view of this fact and the increased amount of coin which will have

to be stored in the Treasury offices in different parts of the country before specie payments shall have been resumed, it is suggested that the provision of additional vaults should be undertaken at an early day.

PREPARATIONS FOR COINAGE AT NEW ORLEANS.

Under the provisions of the act of Congress approved June 20, 1874, the mint at New Orleans has been prepared for re-opening as far as the limited appropriations therefor would permit, and it would now be practicable to conduct thereat the operations of melting, assaying, and stamping of bullion; but the appropriations having been made for the purpose of re-opening the establishment, "to be conducted hereafter as a mint subject to the provisions and restrictions of the coinage act of 1873," do not authorize it to be conducted as an assay office.

Estimates for the appropriations necessary to carry into effect the provisions of law above referred to will be submitted for your consideration and such action as you may deem proper.

THE TRADE-DOLLAR.

In the latter part of the year 1872, it became apparent that the change in the German monetary system, and other causes affecting the demand and supply, would produce a serious decline in the value of silver and injuriously affect our silver mining interests.

To provide a market for the silver mined in the western portion of our country, a coin of a standard likely to make it acceptable in China was authorized early in the following year, 1873. About two years afterward, January, 1875, a law looking to the substitution of silver for the paper fractional currency was enacted. Upon a superficial examination the trade-dollar may be supposed to interfere with the plan of substituting silver for the fractional currency; such, however, is not the case, its coinage not having the least effect on the general market-price of silver. The real effect is to make something of a local market at San Francisco, and if our annual production of that metal was not more than the mints could coin, the silver production of the Pacific coast would command slightly better rates; but the fact is, the coining-capacity of the mints for silver coins of less denomination than the dollar is not equal to more than half the production, and two years' yield of the mines will, it is probable, furnish sufficient silver to manufacture all the fractional coins that can be advantageously used in the country.

After the redemption of the fractional notes, silver coins, with the exception of the trade-dollar, can only be issued under the coinage laws in exchange at par for gold coins; and as this limitation will be a barrier to their excessive coinage, the demand for bullion for that purpose must, after two or three years, be quite small. The coining rate of silver in trade-dollars is $\$1.14\frac{28}{100}$ per standard ounce. Deducting the charge of $1\frac{1}{4}$ per cent. on the nominal value (equal to $1\frac{42}{100}$ cents per ounce) gives a return to the depositor in that coin of nearly 113 cents per ounce. The fact that the average price of silver purchased for the

NOTE.—\$1,000,000 in gold coin weigh 53,750 troy ounces, or 3,685.71 avoirdupois pounds; equal to, at 2,000 pounds to the ton, 1 ton 16 cwt. 86 pounds.
 \$1,000,000 in trade-dollars weigh 875,000 troy ounces, or 60,000 avoirdupois pounds; equal to, at 2,000 pounds to the ton, 30 tons.
 \$1,000,000 in subsidiary silver coin, (half and quarter dollars, 20-cent pieces, and dimes,) weigh 803,750 troy ounces, or 55,114.28 avoirdupois pounds; equal to, at 2,000 pounds to the ton, 27 tons 11 cwt. 14 pounds.

fractional coins has been only $111\frac{4}{10}$ cents per standard ounce, proves that the trade-dollar coinage has not influenced the price to any perceptible extent.

The Comstock bullion, which has San Francisco for its natural market, consists, on the average, of twenty-one parts by weight of silver to one of gold. The two metals must be separated or parted before either can be brought to the legal standard for coinage. The most economical proportion for the parting operation being two parts by weight of silver to one of gold, the Comstock bullion admits of gold containing a small percentage of silver, being added and refined with but trifling expense compared with that which would be incurred if fine silver had to be purchased and added to such gold to bring it to the proper proportions for refining.

This class of bullion is, for this reason, a favorite in the London market, where gold containing a small percentage of silver constitutes principally the partible bullion received, and a higher rate is paid for it there than for fine silver.

Formerly this unparted bullion was nearly all shipped direct from the mines to London, but the coinage of the trade-dollar and repeal of the charge for coining gold have caused it, during the present year, to be refined and minted in the United States.

Ultimately China must have a national coinage of silver, and in the mean time a more extensive use of the silver coins of other countries will be found advantageous not only to the Chinese, but to foreign residents at the different ports. The American trade-dollar has been well received in that empire, and if authority were given to coin at our western mints five, ten, twenty, and fifty-cent pieces of the *same standard*, they would no doubt find a ready market at the different commercial ports, and gradually work their way into the interior of the empire.

If this trade-coinage should incidentally afford protection to our mining interests, which have already been injuriously affected by the fall in the value of silver, it could hardly be regarded otherwise than as sound national policy.

PURCHASES AND COINAGE OF SILVER.

The first section of the act of January 14, 1875, for the resumption of specie payments, authorized and required the Secretary of the Treasury, to cause to be prepared as rapidly as possible, silver coins for the redemption of the fractional currency.

The purchases of silver-bullion for this purpose from January 14 to October 31, 1875, have amounted to \$9,183,417.37, at an average price, with the refining charge added for the Doré bullion, of $111\frac{4}{10}$ cents per ounce standard. The average price of silver in London during the same period has been 56.99 pence per ounce, British standard, which, reduced to United States standard and money, gives $112\frac{4}{10}$ cents.

The following statement exhibits the purchases made to October 31, 1875, and a comparison of rates paid with London quotations:

Purchased by the United States.			London rates.				Difference in favor of the United States.	Percentage of difference.
Date.	Amount.	Rate paid per ounce standard.	Silver containing 5 grains gold.	Fine silver.	Equivalent in U. S. coin per standard ounce.			
					Silver containing 5 grains gold.	Fine silver.		
1875.	<i>Dolls. Cts.</i>	<i>d. c. m.</i>	<i>Pence.</i>	<i>Pence.</i>	<i>d. c. m.</i>	<i>d. c. m.</i>	<i>d. c. m.</i>	
Jan. to Sept. 18.	1, 310, 718 31	1 11 3	.....	56 9-16	.....	1 11 5	0 0 2	
Feb. 13.....	490, 536 12	1 13 1	.....	57½	.....	1 13 4	0 0 3	
Feb. 20.....	82, 720 21	1 12 5	.....	57½	.....	1 13 4	0 0 9	
Feb. 25.....	927, 500 00	1 12 9	.....	57½	.....	1 13 4	0 0 5	
Apr. 6.....	624, 999 00	1 12 5	.....	57 3-16	.....	1 12 8	0 0 3	
Apr. 23.....	426, 921 13	1 13 8	.....	57½	.....	1 13 9	0 0 1	
May 28.....	242, 000 00	1 11 6	.....	56½	.....	1 11 7	0 0 1	
June 7.....	493, 828 17	1 08 9	.....	55½	.....	1 09 5	0 0 6	
Aug. 30.....	2, 036 17	1 09 1	.....	56½	.....	1 11 9	0 2 8	
Fine silver.....	4, 607, 259 11	*1 11 7	.....	*56. 9	.....	*1 12 3	*0 0 6	‡ of 1 per ct.
Mar. 15.....	1, 024, 599 56	1 13 8	57½	.....	1 13 9	.....	0 0 1	
March 17.....	191, 106 78	1 12 7	57 15-16	.....	1 14 2	.....	0 1 5	
Apr. 2.....	204, 497 81	1 12 7	57 13-16	.....	1 14 0	.....	0 1 3	
June.....	1, 437, 126 34	1 09 3	56 15-16	.....	1 12 3	.....	0 3 0	
June 8.....	1, 425, 604 38	1 07 1	56½	.....	1 10 7	.....	0 3 6	
July 2.....	499, 928 72	1 08 4	56	.....	1 10 4	.....	0 2 0	
Aug. 21.....	489, 217 96	1 09 1	56 13-16	.....	1 12 1	.....	0 3 0	
Aug. 26.....	386, 707 44	1 09 1	57 1-16	.....	1 12 5	.....	0 3 4	
Aug. 28.....	1, 056, 868 40	1 09 1	57 1-16	.....	1 12 5	.....	0 3 4	
Aug. 30.....	642, 228 54	1 08 9	57 1-16	.....	1 12 5	.....	0 3 6	
Aug. 31.....	611, 675 31	1 08 9	57½	.....	1 12 7	.....	0 3 8	
Sept. 2.....	81, 213 87	1 08 0	57 3-16	.....	1 12 8	.....	0 4 8	
Doré†.....	8, 050, 795 57	*1 09 7	*57. 06	.....	*1 12 5	.....	*0 2 7	2½ per cent.
Total.....	12, 658, 054 68							

* Average.
† Deducting gold contained in Doré bullion, \$3,474,637.31, the amount of silver purchased up to October 31, 1875, has been \$9,183,417.37.
NOTE.—The Doré bullion was refined or parted on account of the United States at an average cost of 1½ cents per ounce.

The purchases were commenced soon after the passage of the act, and continued from time to time, as was required, for the economical working of the mints; the quantity proposed to be purchased, and limit of price to be paid having been in each case first submitted to the Secretary, and his approval obtained. In making these purchases, the condition of the bullion and exchange markets was carefully inquired into, the London rates ascertained, and the respective superintendents instructed to purchase at the lowest market rate, and not above the limit authorized.

The coining rate of the fractional silver coins being $124\frac{4168}{10000}$ cents per standard ounce, and the average cost of the bullion $111\frac{4}{10}$ cents, the seignorage or gain on its coinage will be 13 cents per ounce, or about 12 per cent.

The fractional silver coin manufactured during the same period was as follows :

	No. of pieces.	Value.
Half-dollars.....	10, 535, 200	\$5, 267, 600
Quarter-dollars.....	4, 260, 200	1, 065, 050
Twenty cents.....	1, 253, 590	250, 718
Dimes.....	12, 375, 400	1, 237, 540
Total.....	28, 424, 390	7, 820, 908

The coinage of these pieces for the month of November may be set down at \$680,000, and the amount in the Treasury and mints on the 31st

of January, 1875, at \$1,500,000; which amounts, added to the coinage from February 1 to October 31, 1875, inclusive, would give a total of about \$10,000,000.

The amount of silver coins exchanged at par for gold during the fiscal year was \$20,425.37; the difference between the cost of the silver coins and their nominal, or tale value, being a gain to the Treasury.

REDEMPTION OF FRACTIONAL PAPER-CURRENCY IN SILVER COINS.

The policy of the redemption of the fractional paper-currency in silver coin in advance of gold-resumption has been discussed to some extent, and various suggestions made as to the practicability of the scheme. So far as the measure was predicated upon an expected favorable condition of the silver-market, the result has thus far been satisfactory, and will no doubt continue to be so in the future; but the appreciation in the value of legal-tender notes (which is also necessary to insure a favorable result) has not taken place; on the contrary, the average value of the paper-currency has been lower since than it was at the time of the passage of the act, and this notwithstanding the fact that about \$9,000,000 in legal-tender notes have been withdrawn and canceled.

To state the causes of the increase of the gold premium, or decrease in the value of United States notes, would involve a review of the condition of the various industries of the country, its finances, our foreign indebtedness, and the state of the principal money-markets of Europe, which cannot be properly undertaken in this report. It may be stated, however, that some of the causes may be regarded as of a temporary character, and that certain contingencies connected with the money-market and gold-supply have tended to place the limited amount of coin in this country, other than the Treasury stock, almost entirely within the control of speculation, thereby rendering its price somewhat arbitrary.

This state of affairs was intensified by the recent financial disturbances on the Pacific coast, where gold constitutes the circulating-medium, and by the temporary interruption of the supply of bullion from the largest producing mines of the country, caused by the destruction by fire of the hoisting and other works of these mines.

A very gradual contraction of the legal-tender notes and a moderate revival of business will, it is probable, by the time the necessary stock of silver coin to commence the redemption can be prepared, reduce the gold-premium to such a point as will insure the success of the measure.

The depreciation of United States legal-tender notes, which commenced soon after their issue took place, caused the silver coins to be exported, and rendered the employment of a substitute necessary. The issue of fractional notes was undoubtedly preferable to the debasement of the silver coins, but their permanent use is neither desirable nor practicable. The annual issue being about \$36,000,000 on a circulation of from \$40,000,000 to \$45,000,000, shows the average life of these notes to be, say, fifteen months.

The estimates of the Treasury officers having charge of the business show the necessary expense of maintaining this currency, during the last fiscal year, to have been \$1,410,746. This does not include the expense attending the handling of the fractional notes at the different subtreasuries and depositories, all of which receive them for redemption, and which, if added to the expenses incurred at the Department, would probably show the total cost of maintaining the fractional currency to

be equal to about 5 per cent. on the annual issue, and corresponding with the interest on the amount of bonds which may have to be sold to procure, say, \$36,000,000 (gold value) in silver-bullion for coinage, and which would give silver coins of the nominal value of \$45,000,000.

Notwithstanding the expense incurred, and the care which has been exercised by the Government, to renovate and keep the fractional currency in good condition, it is well known that a large percentage of the notes in circulation, particularly in localities not convenient to banks, are deteriorated to an extent rendering them quite unfit for use. It has also been counterfeited to a much greater extent than coin, and the detection of the spurious notes is infinitely more difficult than counterfeit coins. The loss to the public from this source must ultimately be very considerable.

The "wastage," as the small percentage of these notes worn out or destroyed while in circulation may be properly termed, falls mostly upon a class of people the least able to bear it. It is no satisfaction to a man who suffers the loss of a tenth of his day's wages by receiving a 25-cent note which no one will accept from him in payment, to be told that it reduces to that extent the expenses of the issue of such money by the Government of the United States.

The expense of manufacturing the subsidiary silver coins is estimated by the mint officers at from $1\frac{1}{2}$ to 2 per cent., the rate being less when the mints are worked to their maximum capacity. The total expense attending the manufacture of the coinage of the last fiscal year (\$43,854,708) was \$889,370, or about 50 per cent. of the expense of maintaining the fractional currency. In this estimate the seigniorage realized on the silver and minor coinage (\$436,105.81) has not been considered as reducing the cost of coinage, the same being regarded as a gain to the Government, and not an earning by the mints.

The rule of the principal countries is to redeem in kind the subsidiary silver coins when worn to an extent rendering the inscriptions illegible. A long period, probably fifty years,* would elapse before any considerable portion of a new issue of silver coins would diminish in weight by abrasion to an extent sufficient to require their withdrawal. The advantage in this respect of silver coins over paper fractional currency is so great as not to admit of comparison. Moreover, their bullion-value, when presented for exchange for new pieces, would, of course, be the same, or nearly so, as when issued, less the loss by wear.

The seigniorage or gain to the Treasury on the subsidiary silver coins will be from 10 to 12 per cent., and more than sufficient to defray the necessary expenses of coining, distribution, and maintenance in good condition.

It is a well-settled principle that the "change" currency, in order to remain in circulation, must be inferior in intrinsic value to the standard coins. If of the same value, or convertible into such coins, it would, whenever the standard money became scarce, be presented for conversion at a rate that would withdraw it for a time from circulation, and thereby subject the public to great inconvenience.

The divisions of the dollar, or change-money, being constantly handled, are more rapidly worn than the larger denominations. Paper is, therefore, a very defective material for such money, and the expense of renovation being so great, the provision of law for the withdrawal of these

* The result of careful observation and experiments in this country shows the average diminution from natural abrasion of the whole body of silver currency, when in actual circulation, to be about 1 per cent. in twelve years; quarter-dollars and dimes showing a greater percentage than half-dollars.

notes and substitution of coin is undoubtedly judicious. Silver has been adopted for such a currency by the principal countries, the coins being stamped at a valuation sufficiently above their bullion-value to render them inexportable in the ordinary fluctuations of bullion and exchange.

NOTE.—The following memoranda are gathered from the laws and regulations of different countries as to the renovation and calling in of worn subsidiary coins.

Great Britain.

* * * “The silver coinage is issued through the medium of the Bank of England, who are able, as in the case of gold, to judge from the amount in their possession, and the demands made upon it, at what times and in what quantities fresh supplies will be required for circulation. As, however, silver is a token coinage representing more than the intrinsic value of the metal used in its manufacture, it is coined for the profit of the state, and not from metal brought in, as in the case of gold, by the public. Silver bullion for coinage is purchased with sums advanced to the master of the mint, from time to time, from the consolidated fund, by the treasury, under the ninth section of the coinage act.

“The advantage of making silver a token coinage has been shown in a former portion of this report, and it is evident that if under the existing law silver were coined on demand for persons bringing it to the mint, the profit on the transaction would hold out so great an inducement to the public to offer it for coinage as to lead in a short time to an inordinate amount of coinage, and to the consequent depreciation of that part of the currency. This profit, then, levied as a seigniorage with the object already mentioned, accrues as of right to the state; but, on the other hand, it becomes equally the duty of the state to withdraw from circulation, at its own expense, all silver coins which may become worn and unfit for further use. This withdrawal is effected through the Bank of England, who undertakes the ‘garbling’ or sorting shillings and sixpences, and of returning the worn pieces periodically to the mint. The worn coin is received by the mint at its nominal value, and a vote of £15,000 a year is annually taken in the mint-estimates for the loss on its recoinage.

“So far as England is concerned this arrangement insures a constant supply of good silver coin, and the withdrawal of coins which have become unfit for circulation. * * *

“There is no least current weight ‘for silver coins.’ As silver is a token coinage, the withdrawal of silver coin is undertaken by the state.” * * * —*British Mint Report, 1870.*

Monetary treaty concluded December 23, 1865, between France, Belgium, Italy, and Switzerland.

* * * “The small silver coins must be withdrawn from circulation as soon as they have lost by abrasion 5 per cent. below the legal allowance. The pieces are to be recoined by the government issuing them, when they shall have been reduced by usage 5 per cent. below the minimum, or when their stamp shall have been effaced.” * * *

German empire.

* * * “National silver, nickel, and copper coins which, by long circulation or use, have lost considerably in weight or imprint, will be received in national and local depositories, but must be withdrawn at the expense of the empire.” * * * —*Mint law of July 9, 1873.*

Monetary convention between the King of Norway and Sweden and the King of Denmark, May 27, 1873.

“ART. 10.— * * * Subsidiary coin ceases to be legal tender of payment, relative to the state funds, when so worn as to be no longer capable of identification in so far as regards the country by which it was issued, but relative to all other parties when the inscription shall have become disfigured, or when it shall have been rendered indistinct by abrasion.

“All coin having ceased to be deemed legal tender of payment relative to private funds and parties, shall be withheld from circulation after having been paid into any of the state funds. The same rule applies to silver coin which shall have been reduced over 4 per cent. below its standard weight.” * * *

Monetary system of the Netherlands.

* * * “6, 7. There is no law requiring the withdrawal from circulation coin whose value is diminished by wear. However, the accounting-clerks are authorized, by a decree of the minister of finance, to reserve coins which have been returned in so defaced a condition that they can no longer serve as a circulating medium.

“These coins are replaced by new ones at the expense of the state.” * * *

INCREASE IN THE LEGAL-TENDER OF SILVER COINS SUGGESTED.

The subsidiary silver coins and the trade-dollar are by law a legal tender to the extent of five dollars. The propriety of increasing the amount to ten dollars is suggested for the consideration of the Secretary of the Treasury.

THE COURSE OF GOLD AND SILVER.

The principal money-markets of the world have been occasionally disturbed during the last three years, and the margin of the exchanges has been such as to afford a wide field for speculation. In seeking for the causes of these disturbances, it would appear, at first glance, that the supply of gold is unequal to the legitimate demands of the rapidly-increasing commerce of the world. A careful examination of the subject, however, will show that the monetary troubles have not been caused by insufficient supplies of gold, but by its having been withheld in large sums from circulation, and the diminished use of silver as money. It will be of some interest to note the events and circumstances which have caused this abnormal state of affairs.

In 1871, provision was made by law for a new money-system in the German empire, the principal features of which were the establishment of the exclusive gold standard, the demonetization of silver, and the issue of national coins, involving, as a necessary consequence, the withdrawal of all gold and silver coins then in circulation or held as treasury and bank reserves.

The amount of silver coin in the empire, at the time of the enactment of the new monetary-law, was estimated by the best authorities at about \$350,000,000. It was expected that two-thirds of this amount would be exported to neighboring countries, and the balance converted into subsidiary coin.

The natural markets for this surplus were the Netherlands and those countries having a double standard, for the reason that silver has there a fixed rate to gold in the legal-tender coins. In proportion to the fall in the price of silver which immediately commenced, the silver coins of the Netherlands and the five-franc piece of France, Belgium, Italy, and Switzerland became depreciated to an extent which enabled exchange dealers and speculators to largely import silver for coinage, and these coins entering freely into circulation soon caused gold to be exported.

The countries referred to became alarmed, and measures were taken by them to prevent a further influx of silver at the expense of gold. The Netherlands temporarily closed its mint, and France, together with her monetary allies, limited the manufacture of *legal-tender silver coins at their respective mints to a total of about \$28,000,000 for the year 1874, and the same amount for 1875; the contingent for each year being about as follows:

	France.
France.....	60,000,000
Belgium.....	12,000,000
Italy.....	60,000,000
Switzerland.....	8,000,000

* The words "legal-tender silver coins" refer to coins that are by law unlimited legal tender, and not to subsidiary or token silver coins which are purposely over-valued, issued on government account only, and limited as to issue and legal tender.

The closing of the Netherlands mint was followed by the enactment of a law which authorized the coinage of a legal-tender gold piece, and prohibited the coinage of silver, except for government account. These measures were skillfully taken, and closed the door against silver, and correspondingly opened it for gold.

The delay in completing the great monetary reform in Germany must be attributed mainly to the action of the neighboring countries in practically closing what was expected would be the best and largest markets for silver. Under the former money system, Germany was a purchaser of silver; but when the change from the silver to the gold standard took place, ceased to be so and became a large seller.

The condition of the State Bank of Russia would appear to indicate that the prospective fall in silver had caused some uneasiness at St. Petersburg, and that protective measures had been taken, from the fact that the Bank held on the 1st of January, 1856, 67,897,561 roubles, gold, and 45,234,372 roubles, silver; and on July 22, 1874, 194,049,231 roubles, gold, and 23,315,329 roubles, silver.

Notwithstanding the large amount of specie received in payment of the French indemnity, Germany has, from time to time, since 1872, been a purchaser of large sums of gold, and the manufacture of the new standard national coins has already amounted to about \$285,000,000. The coins, however, have not gone into general circulation to the extent originally expected, for the reason that the old standard silver coins which are inferior in value continue, under the provisions of the new monetary law, to be effective money in payments. Gold has, therefore, to a large extent been held in the vaults of the imperial treasury, mints, and the banks.

While this has been the course in Germany, France has been gradually recovering the gold which she lost during and after the close of the war with Prussia, the Bank of France alone holding more than \$300,000,000 in specie.

The specie-stock of France before the war was estimated as follows:

	France.
Gold.....	4, 800, 000, 000
Silver.....	1, 200, 000, 000

The indemnity to Prussia paid in specie was 500,000,000 francs, leaving 5,500,000,000 francs in the country, which have remained in a dormant condition on account of the forced currency of paper money.

From what has been stated it will appear that governments, banks, and exchange-dealers have during the period under review been purchasers of gold which was likely to advance in value, and sellers of silver, which showed indications of a decline, and that the course of the precious metals during the last two years has not been controlled by the usual influences previously operating, but by transactions of unusual character and magnitude, involving, as a necessary consequence, large and sudden transfers of coin and bullion from one country to another, and which, by raising or depressing prices, created a wide field for speculative operations.

Fortunately such a condition of affairs rarely arises and cannot continue much longer. The gold standard is to go into force and effect throughout the entire territory of the German empire on the 1st of January, 1876, in accordance with an imperial decree of September 22, 1875, and which would appear to indicate the employment at an early day of more decided measures than heretofore for the withdrawal of the depreciated legal-tender silver coins, and thus make room for the more valuable new national money.

When the complete demonetization or withdrawal of these depreciated silver coins shall have been accomplished, gold will enter freely into the channels of circulation and money affairs resume their usual course.

France would appear to have a supply of specie abundantly sufficient for the resumption and maintenance of specie payments, and the treasury and bank reserves of Europe no doubt consist of a greater percentage of gold than at the time of the enactment of the new money law of the German empire. The sooner the German monetary reform now in progress is completed and the Bank of France, resumes specie payments, the better it will be for Germany, France, and the United States. The time fixed for resumption by France, is January, 1878, but it is probable that it will take place before the time specified.

The lowest price of silver immediately preceding the discovery of gold in California and Australia—average for the year 1848—was 59½ pence per ounce, British standard, 925 thousandths fine, and the highest price reached after those discoveries was in 1859, the average of that year having been 62 $\frac{1}{8}$ pence. From 1859 there was a gradual depreciation during thirteen years, after which the influx of California and Australia gold ceased to have any influence. The average of 1872 was 60 $\frac{5}{8}$ pence. Since then there has been a very marked decline, the prices falling in June and July, 1875, as low as 55½ pence.

During the last two months, September and October, the price in London has recovered to about 57 pence, owing to diminished receipts from the United States, and increased exports to the Indies and Spain.

The fabulous accounts which reached Europe of the discoveries made near the close of 1874 on the Comstock lode, in the State of Nevada, no doubt had some influence in bringing about the heavy decline in price which has occurred during the present year. Some of the accounts not only placed an excessive estimate on the probable yield of the extensive ore body, but the very important fact that the bullion from that source is, in value, nearly half gold appears to have escaped attention. For the information of those who may desire to consider the effect of the fall in silver on the finances, industries, commerce, and exchanges of different countries, it may be stated that the gold value of the principal legal-tender silver coins of European countries has, of late, averaged about 8½ per cent. less than their tale or nominal values in the moneys of account which they respectively represent.

THE FUTURE VALUE OF SILVER.

The gold standard practically prevailed in Great Britain a long period before 1816, during which time silver was likewise in circulation and a legal tender. In that year silver was demonetized, and gold made the exclusive standard and unlimited legal tender.

Since 1870 the exclusive gold standard has been adopted by the United States, Germany, Japan, and the Scandinavian states. The double standard exists in France, Belgium, Italy, Switzerland, the Netherlands, Portugal, and Spain, and the silver standard in Russia, Austria, Mexico, China, and the Indies.

The money systems of the South American states are very much confused, and it is difficult to determine their respective legal standards, but they no doubt call for the use of more silver than gold.

The circulating medium in the United States, France, Spain, Russia, and Austria consists chiefly of forced paper currency, amounting altogether to about \$2,500,000,000 to \$3,000,000,000. The legal basis for

the redemption of the same in the United States is gold; France, Italy, and Spain gold or silver, (in the fixed proportion of one to fifteen and a half,) at the option of the issuer, and for Russia and Austria silver.

No further extension of the exclusive gold standard appears to be probable for some years to come, although the period of waiting and expectation, as the limit placed upon the legal-tender silver-coinage of the states of the Latin monetary union and the Netherlands may be characterized, will no doubt continue until the German surplus silver shall have been distributed, but its effect on the price of silver will be counterbalanced to some extent by the use of subsidiary silver coin in the United States.

Four years having elapsed since the change in the German money system was inaugurated, and the adoption of the exclusive gold standard having been carried to the full extent warranted by the supply of that metal, we may reasonably expect an increased demand for silver, but not sufficient to cause for some time to come a material alteration in the present relative valuation of gold and silver, which is about as one to seventeen.

MONEY AND THE MONEY SYSTEM OF THE UNITED STATES.

The question of returning to a specie basis is receiving general and earnest consideration, and, while its discussion does not come within the limits of this report, certain well-settled principles and facts in connection with the subject of money and the monetary system of this country may with propriety be briefly referred to.

A money standard subject to as little variation as possible, and by which values may be computed, exchanges effected, and contracts fulfilled with uniformity and equity, has long been regarded as a necessity by every well-regulated government.

The experience of nations has proved the precious metals, and particularly gold, to be the least variable as a monetary standard and the best adapted for a circulating medium of all known substances; their peculiar properties, and particularly those of easy manipulation and resistance to the elements and agencies which either destroy or injuriously affect other metals and substances, rendering them eminently adapted for this service.

No material or substance not of intrinsic value, and comparatively imperishable, is suitable for a circulating medium and permanent standard of value. The value of the precious metals depends, as in the case of all other commodities, on certain inherent qualities and the cost of production. By value, is meant the rate in the legal money-terms of a nation or government at which labor and property of all kinds are exchanged one for another. A given weight of gold or silver, unlike all other things, has a fixed value by law in the legal money-terms of all countries, and this peculiarity contributes greatly to maintain uniformity in their value.

The units of the money of account of all countries associated in modern civilization were originally based on, or declared by law to be represented by, a certain weight of pure metal in the form of coins, and the latter made a legal tender without limit.

The quantity of pure metal representing the ideal unit of the money of account, once being fixed by law, becomes the basis of exchange and measure of contracts, and its steady maintenance has always been regarded by the most enlightened statesmen and eminent writers on finance as an imperative duty of governments.

The precious metals being the real basis of all well-regulated money

systems, no one commercial country can even temporarily depart from such without subjecting itself to serious evils. All paper money issued in countries having monetary systems based on the precious metals, whether forced into circulation by authority or received without compulsion, are simply promises to pay in coins representing the monetary unit, and their payment in such coins or redemption in their equivalent is obligatory on the issuer.

Soon after the adoption of the Constitution of the United States, the subject of a national money system was taken into consideration, and able papers on the subject were contributed by Hamilton, Jefferson, Gouverneur Morris and other eminent men of that period. The result was the passage of the act of April 2, 1792, which established the Mint for the purpose of a national coinage, and the money of account of the United States; authorized the coinage of gold and silver coins of prescribed weight and fineness, and declared them lawful tenders in payment of all sums whatsoever, those of full weight according to their stamped value, and those of less than full weight at values proportional to their respective weights.

The monetary standard established by the act referred to was gold and silver, and the importance which the eminent statesmen and financiers of that day attached to a uniform standard is seen in the provision which limited the legal-tender coins of less than full weight to their *actual bullion value*.

No subsequent acts of Congress declared anything but gold and silver a legal tender in the payment of debts, until the law of February 25, 1862, was enacted. This law authorized the issue, "on the credit of the United States," of United States notes "payable to bearer at the Treasury of the United States," and declared such notes a legal tender in the payment of all debts both public and private, except duties on imports and interest on certain bonds and notes.

A forced paper currency is well known to be, from various causes, subject to frequent fluctuations in value, and, unlike the precious metals, is wanting in the property of self-adjustment under the operations of supply and demand, and for these reasons alone must always prove an uncertain system upon which to conduct the business and exchanges of the country.

PRODUCTION OF THE PRECIOUS METALS FROM THE MINES OF THE UNITED STATES.

Several communications and statements from official sources respecting the bullion production will be found in the appendix. These papers embrace a detailed account of the gross yield of the mines in the State of Nevada for the last fiscal year, kindly furnished through the superintendent of the Carson mint by the State comptroller. It would be a very valuable addition to our bullion statistics if similar statements to that furnished by the State authorities of Nevada could be procured from all the States and Territories in which the precious metals are produced.

I take this occasion to acknowledge the hearty co-operation of the various State officials who were invited to furnish information on this subject.

NEW AND EXTENSIVE DEVELOPMENTS OF PRECIOUS-METAL ORES ON THE COMSTOCK LODGE.

It was a curious coincidence that, about the time the spacious new mint at San Francisco was completed, and increased facilities given the

Carson mint by the duplication of its coining-machinery, that the Pacific coast should be surprised by the reported discovery of an ore-body in the Comstock lode which surpassed, in extent and richness, all others that had been previously met with.

Since the usefulness of those mints to the country at large, and more especially California and Nevada, depended upon the supply of the precious metals which they receive for manipulation, it was important to ascertain how far the expectations of an abundant supply from that source were likely to be realized. Additional interest was given to this discovery in consequence of the passage of an act of Congress looking to preparations for a return to specie payments.

In view of these facts, and being in California during the summer on official business, I felt it my duty to obtain correct information respecting the extent of the ore-body and its prospective yield of bullion. I accordingly sought a conference with the managers of the "Consolidated Virginia" and "California" mines, in which the discovery was represented to have been made, and explained to them my views, stating that the information sought was deemed important for the use of the Government.

The gentlemen applied to cheerfully acquiesced in my wishes, and volunteered every aid they could give in promoting my object, offering to allow me to select any one whom I thought proper to go into the mines for the purpose of making full observations and measurements, and to take specimens from the several drifts, cross-cuts, and winzes for assay, representing, as nearly as could be obtained, an average of the ore-body.

In view of this offer, I determined to make a personal inspection of these mines, and to call to my aid the services of Prof. Robert E. Rogers, who, as before stated, had been selected for the important duty of superintending the equipment of the refinery in the new mint at San Francisco. The annual settlement of the San Francisco mint having been completed, I visited Virginia City, in company with Professor Rogers, on the 16th day of July. After spending a day in examining the topography of the locality and the general course of the Comstock lode, as exhibited by the workings along its line, we entered the mines, and on the first day examined the drifts and cross-cuts, which had been made on the 1,400, 1,500, and 1,550 feet levels, observing the course of the same, and making such a collection of specimens as seemed to us to represent an average of the character of the ore-body. Upon comparing our views, it appeared that there were some points which needed a further and corroborative inspection, and accordingly the next day Professor Rogers repeated his visit into the mines, settled the points that had been omitted on the first day, and gathered a second extensive collection of specimens for assay.

Before we left Virginia City for San Francisco, the superintendent of the mines placed in our hands certified surveys, exhibiting the direction, relative position, and length of the galleries, cross-cuts, and winzes of the different levels. These surveys were taken to San Francisco for careful examination and study.

On the 26th of August, having official business at the Carson mint, I again visited the mines, repeated their inspection, and examined especially the explorations which had been made since my previous visit, taking specimens from them for assay.

At my request, the superintendent of the mines has furnished a statement, showing the explorations and developments made from August 26th, the date of my last visit, up to the 2d instant, (November.)

In the mean time, the assays of the specimens taken have been made under the supervision of Professor Rogers.

With the data thus obtained, we have been able to arrive at somewhat definite conclusions as to the probable yield of these mines. These conclusions are embodied in a report by Professor Rogers, herewith submitted, and in which I concur.

I have referred to the two mines under one head, since, for the purpose of our examination, it was not necessary to make any distinction between them. After the works recently destroyed by fire shall have been rebuilt and operations fully resumed, the total production of all the mines on the Comstock may be safely estimated at not less than fifty million dollars per annum, about forty-five per cent. of which will be gold.

In this connection it is interesting to add, as indicating the extensive bullion-resources of our western country, that a production nearly equal to that estimated for the Comstock may be anticipated from other domestic sources during the year 1876.

The favorable condition of the precious-metal mining industry is due to the judicious expenditure of a large amount of capital in extensive enterprises, by men of superior energy and business qualifications. Nearly all the mines on the Comstock, as well as the hydraulic gravel-mines in California and vein-mines in other localities, as a general rule, made heavy drafts on labor and capital before any returns on the outlay were secured. Notwithstanding the improvements which have been made in mining and in the reduction of ores, the business is one of uncertainty and hazard, and, taking one year with another, the expenses no doubt equal, if they do not exceed, the production.

Many of the present largest yielding mines were originally discovered by the adventurous and daring prospectors, who are always advancing into unexplored localities and endure hardship and danger which would soon discourage the boldest, were it not that under the liberal and fostering policy of the Government the discoveries which they may make become their own property, subject to conditions looking to a certain degree of exploration and development before complete title can be acquired. The first capital which follows these prospectors is generally sunk, and but a small proportion of the mines are continuously worked, and many totally abandoned after considerable expenditures have been made.

These facts show that the policy pursued by the Government with reference to the precious-metal mining-interests has been eminently wise, and should be steadily continued.

THE CONSTRUCTION GIVEN THE FIRST SECTION OF THE ACT OF MARCH 3, 1873, AS TO THE RULE OF VALUATION OF FOREIGN COINS, SUSTAINED BY THE SUPREME COURT.

In my last annual report the operations of the act of March 3, 1873, prescribing a new rule for the valuation in United States money of account, of foreign coins, and fixing the par of exchange with Great Britain, were described at some length, and the fact stated that the question as to the legality of the construction given the first section of the act by the Treasury Department was then pending in the Supreme Court of the United States.

Since the date of that report, the decision of that tribunal, sustaining the departmental construction, has been rendered, and the new rule of valuation applied to the standard coins respectively of all countries.

The values respectively of the standard coins of different countries, ascertained and proclaimed in accordance with the section of law referred to, will be subject to alteration only when any country shall change or modify its monetary standard.

MONEY SYSTEM OF CHINA.

Our increasing commercial intercourse with China renders it quite necessary that we should possess accurate information as to the different money units or weights in use in the various ports of that extensive empire. The non-intercourse policy with foreigners, so long and rigidly observed, is gradually giving way under the influence of commerce, and it is to be hoped that the Chinese will, at no distant period, see the necessity which exists for, and the advantages which would result from, a reform in their present defective money system.

The nominal moneys of account are the liang, tséen, fun, and le, called by foreigners tael, mace, candareen, and cash. They are, with the exception of the last named, denominations of weight in decimal proportions.

Under the title of the Chinese tael, in the appendix will be found valuable information respecting the money-weights of China and the mode of using bullion in business transactions, for which we are indebted to the zealous and intelligent labors of S. Wells Williams, esq., secretary of the United States legation, Peking, and to the United States consuls at the various ports of the empire.

TEST ASSAYS OF THE COINAGE OF JAPAN.

Samples of the test or pyx coins of the imperial mint at Osaka, Japan, sent through the Department of State, with a request from the Japanese government that they be assayed at the Philadelphia mint, were received on the 1st instant, (November,) and, pursuant to your instructions, have been carefully tested at the Philadelphia mint, and the results reported to you.

The correspondence of the Japanese assays to those made here is very satisfactory, and shows that the legal standard fineness or purity of the coinage of Japan is faithfully maintained.

MONEY STATISTICS.

We are frequently called upon by members of Congress and others for information respecting the amount of specie in the country at different periods.

In my first annual report, 1873, I estimated from the most reliable data obtainable the amount of gold and silver coin in the country on the 30th of June of that year at \$140,000,000. The estimate for June 30, 1874, was \$166,846,228. The product of the mines during the last fiscal year may be stated at about \$72,000,000, and the imports of bullion for the same period \$20,900,717, making a total of \$259, 746, 945 Deducting from this total the exports of the last fiscal year 92, 132, 142

Leaves as the estimated stock on the 30th of June, 1875. 167, 614, 803

In this estimate no account has been taken of the amount of gold and silver consumed in the arts and manufactures from June 30, 1872, to June 30, 1875. It is difficult to obtain any reliable data upon this

point. Whatever the amount may have been, it was reduced to a considerable extent by the plate and other manufactured articles of gold and silver which found their way to the melting-pot from the accumulated stock of the country. Making due allowance for the latter, the amount to be deducted from the estimated total may be stated at, say, \$15,000,000, and allowing \$10,000,000 for possible overestimates, would leave the amount of coin in the country on the 30th of June, 1875, at about \$142,000,000. Of this total, about \$12,000,000 to \$15,000,000 consists of silver coin and bullion.

I have taken considerable care to make an estimate of the amount of specie-circulation of the country at various important financial periods, availing myself of the Treasury and congressional reports, and covering the time since 1790. This information will be found in the appendix.*

THE PRINTING OF CERTAIN DOCUMENTS RELATING TO MONETARY SYSTEMS SUGGESTED.

During the last two years a number of documents have been received at this Office, in response to circulars sent through the Department of State to our representatives abroad, containing valuable information relative to the monetary systems of foreign countries and the annual production of the precious metals. These documents have been translated, and it is suggested that they should be printed for public use. If this suggestion meets your approval, a small appropriation should be procured to cover the expense of properly arranging these papers, under the supervision of this Office.

SILVER CONTAINING MERCURY.

Gold and silver bullion is sometimes combined with other metals of a character calculated to render not only the complete refining of the gold and silver difficult, but to embarrass in a certain degree their assay, the correctness of which is of the highest importance, since by it the proportion of gold and silver respectively in all classes of bullion is determined, and constitutes the basis of all computations.

Traces of mercury having been observed in some of the deposits of silver recently received at the Philadelphia mint, the assayer of that

*The Treasurer of the United States in his report for the fiscal year ended June 30, 1872, (Finance Report 1871-'72, p. 269,) gives the total cash balance at the close of that year as \$107,587,169, and states that the balance consists of gold and silver..... \$89,764,599
Other lawful money..... \$17,822,569

The report of the Comptroller of the Currency for the same year (Finance Report, p. 96) gives the amount of coin held by the national banks in New York City on June 10, 1872, at..... 3,782,909
Other national banks..... 4,842,154

Making a total in the Treasury and national banks of 98,389,662

On page 307, Finance Report 1871-'72, the Treasurer of the United States states the total amount of coin-certificates outstanding at..... 33,149,500
And the amount redeemed but not destroyed 1,063,200

Leaving total outstanding 32,086,300

No portion of these outstanding certificates was included in the Treasurer's coin balance or in the Comptroller's statement of the amount of coin held by the national banks in New York City.

The item of \$4,842,154 coin held by other national banks included some coin-certificates, but the amount was inconsiderable.

institution made a careful examination of the subject, and has given the facts ascertained and conclusions arrived at in an interesting report, which will be found in the appendix.

ANNUAL SETTLEMENT.

The annual settlement of the coinage-mints and the assay-office at New York, and which embraced a careful count of the coin and bullion on hand at each institution, was made at the close of the fiscal year and proved satisfactory, the wastage having been unusually small.

My personal supervision was given to the settlement of the San Francisco and Carson mints; and at the Philadelphia mint and the assay-office, New York, experienced clerks of this Bureau attended and supervised the same.

I discharge a pleasant duty in acknowledging the faithfulness and efficiency with which the clerks of this Bureau have discharged their duties, and the fidelity and skill with which the various operations of the mints and assay-offices have been conducted.

I have the honor to be, very respectfully,

H. R. LINDERMAN,
Director of the Mint.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

B 1.—Gold and silver of domestic production, (including United States bullion purchased), deposited at the mints and assay-offices during the fiscal year ended June 30, 1875.

Locality.	Mints.				Assay-offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Charlotte.	Boise.	
GOLD.								
Alabama.....	\$222 22	.....	.....	.....	\$158 32	.....	.....	\$380 54
Arizona.....	29 84	\$70, 962 08	.....	.....	233 80	.....	.....	71, 225 72
California.....	1, 585 24	8, 516, 526 35	.....	.....	268, 172 33	.....	.....	8, 786, 283 92
Colorado.....	4, 141 75	.....	.....	\$845, 698 79	580, 145 63	.....	.....	1, 429, 986 17
Georgia.....	23, 001 70	.....	.....	.....	15, 680 90	.....	.....	38, 682 60
Idaho.....	5, 396 48	67, 900 26	.....	.....	474, 851 29	.....	\$109, 536 24	657, 684 27
Iowa.....	.....	.....	.....	.....	192 58	.....	.....	192 58
Kansas.....	80 62	.....	.....	.....	.....	.....	.....	80 62
Montana.....	28, 393 70	3, 479 99	.....	.....	2, 254, 426 13	.....	.....	2, 286, 299 82
Nebraska.....	195 70	.....	.....	.....	352 87	.....	.....	548 57
New Mexico.....	14, 180 88	.....	.....	63, 312 23	54, 074 73	.....	.....	131, 567 84
Nevada.....	.....	2, 273 38	\$2, 540, 057 59	.....	112 42	.....	.....	2, 542, 443 39
New Hampshire.....	4, 703 17	.....	.....	.....	497 75	.....	.....	5, 200 92
North Carolina.....	98, 500 45	.....	.....	.....	5, 025 27	\$5, 102 82	.....	108, 628 54
Oregon.....	1, 160 33	223, 190 57	.....	.....	1, 423 69	.....	7, 010 22	232, 784 81
South Carolina.....	322 92	.....	.....	.....	.....	992 54	.....	1, 315 46
Tennessee.....	189 69	.....	.....	.....	127 83	.....	.....	317 52
Utah.....	2, 647 61	2, 280 89	.....	.....	21, 474 26	.....	.....	26, 402 76
Virginia.....	1, 229 00	.....	.....	.....	263 98	.....	.....	1, 492 98
Vermont.....	1, 290 72	.....	.....	.....	.....	.....	.....	1, 290 72
Washington Territory.....	.....	1, 680 15	.....	.....	.....	.....	.....	1, 680 15
Wyoming Territory.....	2, 768 93	.....	.....	.....	7, 520 54	.....	.....	10, 289 47
Refined gold.....	.....	16, 589, 725 61	.....	.....	.....	.....	.....	16, 589, 725 61
Parted from silver.....	13, 101 12	.....	.....	.....	746, 146 35	.....	.....	759, 347 47
Contained in silver.....	.....	562, 745 01	.....	.....	.....	.....	466 87	569, 211 88
Other sources.....	12, 593 43	.....	.....	.....	.....	.....	.....	13, 060 19
Total gold.....	215, 835 50	26, 046, 764 29	2, 540, 057 59	909, 011 02	4, 430, 880 67	6, 562 12	117, 013 33	34, 266, 124 52
SILVER.								
California.....	.....	.....	.....	.....	329, 690 29	.....	.....	329, 690 29
Colorado.....	.....	.....	.....	82, 553 49	2, 200, 602 38	.....	299 28	2, 283, 155 87
Idaho.....	.....	.....	.....	.....	8, 367 32	.....	.....	8, 666 60
Lake Superior.....	5, 478 29	.....	.....	.....	211, 371 34	.....	.....	216, 849 63
Montana.....	21, 409 45	.....	.....	.....	73, 257 48	.....	.....	94, 666 93
Nevada.....	1, 748, 064 31	1, 224, 544 57	3, 030, 910 73	.....	1, 241, 319 93	.....	.....	7, 241, 839 54
New Mexico.....	467 41	.....	.....	554 98	175, 558 61	.....	.....	176, 561 00

B 1.—Gold and silver of domestic production deposited at the mints and assay-offices, &c.—Continued.

Locality.	Mints.				Assay-offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Charlotte.	Boise.	
SILVER—Continued.								
North Carolina	\$66 68					\$48 02		\$114 70
Oregon	106 85	\$301 94						408 79
South Carolina						2 93		2 93
Utah	110, 084 76	2, 766 68			\$698, 390 55			811, 241 99
Refined silver		3, 780, 122 90						3, 780, 122 90
Contained in gold		66, 403 97					\$466 87	66, 870 84
Parted from gold	10, 224 56				76, 313 62			86, 538 18
Other sources	11, 973 58	52, 964 27				76 96		65, 034 81
Total silver	1, 907, 875 89	5, 127, 124 33	\$3, 030, 910 73	\$83, 108 47	5, 014, 871 52	127 91	766 15	15, 164, 785 00
Total gold and silver	2, 123, 711 39	31, 173, 888 62	5, 570, 968 32	992, 119 49	9, 445, 752 19	6, 690 03	117, 779 48	49, 430, 909 52

Coinage executed at the mints of the United States during the fiscal year ended June 30, 1875.

Denomination.	Mint United States, Philadelphia.		Mint United States, San Francisco.		Mint United States, Carson.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.								
Double-eagles.....	238,910	\$4,778,200	1,300,000	\$26,000,000	98,497	\$1,969,940	1,637,407	\$32,748,140
Eagles.....	38,060	380,600	10,000	100,000	11,924	119,240	59,984	599,840
Half-eagles.....	348	1,740	20,000	100,000	20,383	101,915	40,731	203,655
Three dollars.....	20	60	.....	.....	.....	.....	20	60
Quarter-eagles.....	900	2,250	.....	.....	.....	.....	900	2,250
Dollars.....	20	20	.....	.....	.....	.....	20	20
Total gold.....	278,258	5,162,870	1,330,000	26,200,000	130,804	2,191,095	1,739,062	33,553,965
SILVER.								
Trade-dollars.....	476,800	476,800	3,379,000	3,379,000	1,841,700	1,841,700	5,697,500	5,697,500
Half-dollars.....	4,415,000	2,207,500	958,000	479,000	334,000	167,000	5,707,000	2,853,500
Quarter-dollars.....	2,003,800	500,950	492,000	123,000	.....	.....	2,495,800	623,950
Twenty cents.....	11,000	2,200	15,000	3,000	1,316	658	27,316	5,858
Dimes.....	4,500,600	450,060	3,430,000	343,000	885,000	88,500	8,895,600	889,560
Total silver.....	11,487,200	3,645,510	8,274,000	4,327,000	3,062,016	2,097,858	22,823,216	10,070,368
MINOR.								
Five-cent.....	1,893,000	94,650	.....	.....	.....	.....	1,893,000	94,650
Three-cent.....	418,000	12,540	.....	.....	.....	.....	418,000	12,540
One-cent.....	12,318,500	123,185	.....	.....	.....	.....	12,318,500	123,185
Total minor.....	14,629,500	230,375	.....	.....	.....	.....	14,629,500	230,375
Total coinage.....	26,394,958	9,032,755	9,604,000	30,527,000	3,192,820	4,288,953	39,191,778	43,854,708

Statement of bars manufactured at the mints and assay-offices during the fiscal year ended June 30, 1875.

Description.	Mints.				Assay-offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Charlotte.	Boise.	
GOLD.								
	\$40,713 92	\$9,624,439 39	\$83,376 61	\$909,011 02	\$5,238,763 54	\$6,562 12	\$117,013 33	\$5,279,477 46
	40,713 92	9,624,439 39	83,376 61	909,011 02	5,238,763 54	6,562 12	117,013 33	10,740,402 47
	Total gold							16,019,879 93
SILVER								
	278,072 74		344,728 10		4,609,115 06			5,231,915 90
		836,841 73	798,821 70	83,108 47		127 91	766 15	1,719,665 96
					77,848 68			77,848 68
	Total silver	278,072 74	836,841 73	83,108 47	4,686,963 74	127 91	766 15	7,029,430 54
Total gold and silver	318,786 66	10,461,281 12	1,226,926 41	992,119 49	9,925,727 28	6,690 03	117,779 48	23,049,310 47

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 1, 1875.

SIR: I have the honor to present the following summary of the business transacted by this Office during the fiscal year which ended June 30, 1875:

The warrants for covering money into the Treasury numbered 14,940, representing the aggregate sum of \$675, 971, 607 10.

The warrants upon the Treasury examined and countersigned numbered 33,300, for the payment of \$682, 000, 885 32.

Appropriation-warrants, 167.

Total number of warrants, 48,407.

The receipts of revenue were as follows:

From customs.....	\$157, 167, 722 35
Internal revenue	110, 007, 493 58
Sales of public lands.....	1, 413, 640 17
Miscellaneous sources.....	19, 411, 195 00
Issues of the public debt, notes, &c	387, 971, 556 00
	<hr/>
	675, 971, 607 10
	<hr/>
Disbursements, including interest, but not principal, of the public debt.	\$274, 623, 392 84
On account of the public debt, notes, &c	407, 377, 492 48
	<hr/>
	682, 000, 885 32
	<hr/>
Excess of disbursements over receipts	\$6, 029, 278 22

The accounts examined, revised, and certified by the Comptroller embrace the following:

Reported by the First Auditor:

Judiciary.—Accounts of United States marshals, attorneys, clerks, commissioners, and others	2, 268
Judgments of the Court of Claims and return of proceeds of captured and abandoned property	110
Metropolitan police.....	4
Treasury.—Receipts and disbursements of revenue; issues and redemptions of the public debt, United States notes, &c	545
Mint and branches.—Coinage of gold and silver bullion, and minor coinage; expenses, repairs, and compensation	192
Public printing.—For paper, printing, and binding, and compensation of employes	63
Territorial.—Pay and expenses of legislatures; paper, printing, and binding, &c	329
Congressional.—Contingent expenses of the Senate and House of Representatives.	105
Steamboat-inspection.—Salaries and expenses	368
Miscellaneous.—Embracing accounts of disbursing agents for salaries of the Executive Departments and public offices at Washington; public buildings, salaries of judges and officers of United States courts, &c	3, 411

Reports of Fifth Auditor :

Diplomatic and consular.—Accounts arising out of intercourse with foreign nations; expenses of sick and disabled seamen, of aid rendered them abroad, and return of destitute seamen to the United States; of seamen's wages paid to consuls, and of estates of American citizens dying abroad.....	2, 214
Internal revenue.—Accounts of revenues collected; of expenses of assessment and collections; of supervisors, agents, stamps, refunding taxes erroneously assessed; drawback on exportations, rewards, &c., represented by 6,564 reports.....	9, 209
Patent Office.—Contingent expenses.....	4

Reports of Commissioner of the General Land-Office:

Lands.—Receipts from sales; compensation and expenses of surveyors, registers, and receivers, and accounts of lands erroneously sold	2, 711
Official letters written	12, 252
Receipts of collectors of internal revenue.—For tax-lists received and entered.	2, 715
Requisitions of collectors examined and reported	2, 620
Requisitions of United States marshals.....	292
Requisitions on diplomatic and consular accounts.....	1, 226
Requisitions on miscellaneous accounts.....	297
Reports on internal-revenue accounts, copied	3, 558
Internal-revenue cases prepared for suit	38

The foregoing statement contains but an enumeration of items, but does not show, as it could not, the labor or care required of the persons employed in the Office in their examination. The investigation of the accounts reported upon involved the examination of over 7,900,000 vouchers, and the adjustment of more than \$2,300,000,000 represented in them. More than fifteen hundred powers of attorney have been critically examined, and a large number of bonds for the issue of duplicates of drafts and checks, and of certificates of the public debt in cases of loss and destruction.

In the report from this Office for the year 1867, I detailed at some length the duties imposed upon the employes of the Office, and the judgment and skill required of them, and asked an increase of the force so as to make it adequate to the labor. The force was increased, but subsequently decreased, and is not now sufficient. At the highest point it was too small, and it has been found necessary to ask of the Secretary a detail from his or other offices. A direct addition to the force is preferable to temporary transfers, for the latter cannot always be relied upon, and in the nature of things are not adapted to securing a high degree of qualification.

The following comparison will, to some extent, show the propriety of an increase :

The number of warrants issued during 1861, was.....	17, 187
The number of warrants issued during 1867, was.....	40, 814
The number of warrants issued during 1873, was.....	46, 379
The number of warrants issued during 1875, was.....	48, 407
The number of accounts revised and certified during 1861, was.....	7, 998
The number of accounts revised and certified during 1867, was.....	18, 409
The number of accounts revised and certified during 1873, was.....	17, 896
The number of accounts revised and certified during 1875, was.....	18, 888

During a few years past it has been found necessary, from want of force, in many instances, to embrace in report and warrant several distinct claims, and of different persons, and while this saves something of the labor necessary in preparing reports and warrants, it does not preserve that distinction which is desirable, and in after-examinations advantageous. The practice ought not, in my judgment, to be extended, but should be decreased.

The following is quoted from the report for 1867: "Inasmuch as this Office supervises the work of other offices, and its decisions are in

the main final, the Comptroller thinks the clerks should be chiefly of the higher classes, and the compensation such as may secure character and ability, and induce persons possessing such qualities to remain in the Office."

Entertaining these opinions, I respectfully recommend that one chief of division, one clerk of class four, one clerk of class one, and one laborer be added to the force now authorized.

In conclusion, I take pleasure in bearing testimony to the fidelity, efficiency, and promptness of the clerical force attached to the Office.

Respectfully submitted.

R. W. TAYLER,
Comptroller.

The SECRETARY OF THE TREASURY.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
Second Comptroller's Office, September 30, 1875.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1875.

The aggregate number of accounts of disbursing officers and agents which have been received, as well as those which have been finally adjusted, is as follows:

From—	Received.	Revised.	Amount.
Second Auditor	11, 693	12, 220	\$33, 908, 802
Third Auditor.....	9, 628	10, 720	90, 328, 805
Fourth Auditor	5, 771	5, 951	38, 457, 442
Total.....	27, 092	28, 891	162, 695, 049

The above accounts have been duly entered, revised, and the balances found thereon certified to the head of the Department in which the expenditure has been incurred, viz: Those from the Second and Third Auditors to the Secretary of War, (excepting accounts relating to pensions and Indians, which are certified to the Secretary of the Interior,) and those from the Fourth Auditor to the Secretary of the Navy.

Character of accounts.	Received.	Revised.	Amount involved.
From the Second Auditor:			
Accounts of disbursing officers of the War Department under the acts for collecting, organizing, and drilling volunteers	5	5	\$112, 317
Accounts for Army recruiting officers for the authorized expenses of the regular recruiting service	120	113	135, 806
Accounts of Army paymasters for pay of the Army, including mileage to officers and general expenses	527	830	17, 918, 168
Special accounts settled by the paymasters' division.....	939	939	758, 254
Accounts of disbursing officers of the Ordnance Department for the expenses of the ordnance service, and for ordnance, ordnance stores and supplies, armories, and arsenals.....	278	279	4, 004, 501
Accounts of agents of Indian affairs for the current and contingent expenses of the Indian service, including annuities and installments under treaties.....	1, 714	1, 690	7, 958, 610
Accounts of disbursing officers of the Medical Department for medical and hospital supplies, medical services, and other authorized expenses	482	482	305, 776
Accounts of disbursements for contingent expenses of the War Department, including expenses for military convicts, contingencies of the Army, &c.	54	54	115, 632
Accounts of disbursing officers of the Freedmen's Bureau for pay and bounty to colored soldiers.....	4	4	800, 246
Accounts of moneys received and disbursed for the Soldiers' Home	12	12	183, 731
Accounts of moneys received and disbursed for the support of the National Home for Disabled Volunteer Soldiers	8	8	618, 644
Total.....	4, 143	4, 588	32, 911, 685

Character of accounts.	Received.	Revised.	Amount involved.
From the Third Auditor:			
Accounts of disbursing officers of the Quartermaster's Department for the regular supplies and incidental expenses. Army transportation, barracks and quarters, clothing and equipage, the construction and repair of hospitals, the purchases of horses for cavalry and artillery, and of heating and cooking stoves, and claims for services pertaining to that Department.....	6,091	6,975	\$51,419,290
Accounts of disbursing officers of the Subsistence Department for the subsistence of the regular troops and Indian scouts, including rations to ordnance men and sergeants in the ordnance and general service, to hospital-stewards, laundresses, and employees of Quartermaster's Department, and subsistence claims.....	756	791	5,259,924
Accounts of disbursing officers of the Engineer Department for military surveys, the construction of fortifications, river and harbor surveys and improvements, and the expenses of that department, torpedo experiments, and engineer claims and allowances under the eight-hour law.....	71	75	9,450,828
Accounts of pension-agents for the payment of pensions to invalid soldiers, their widows and dependent relatives, including soldiers of the war of 1812, furnishing artificial limbs and transportation or commutation therefor, compensation to the agents, and for other authorized expenses in that service, and pension-claims presented for adjustment.....	321	318	22,349,128
Accounts for disbursements made for the relief of destitute freedmen and refugees.....	3	3	37,368
Total.....	7,242	8,334	88,516,538
From the Fourth Auditor:			
Accounts of the disbursing officers of the Marine Corps for the pay of officers and pay and rations of the marines, and for the supplies of clothing, fuel, military stores, forage for horses, rent and repair of barracks and quarters, and hire of offices, the transportation and recruiting of the corps, and other authorized contingent expenses.....	9	11	649,777
Accounts of the paymasters of the Navy proper, for the pay and rations of the officers of the Navy and seamen, for supplies of provisions and clothing, and the expenses for the repairs of vessels on foreign stations, including the crew of the ship, and other authorized contingent expenses pertaining to that Department.....	978	983	10,582,540
Accounts of paymasters of the Navy Department, at the navy-yards, in the construction and repairs of vessels, for the pay of mechanics and laborers on the various works, including the pay of officers on duty at the yards and on leaves of absence.....	89	95	12,810,871
Accounts of paymasters of the Navy, acting as navy-agents and disbursing officers, in the purchases of timber and materials, provisions, clothing, naval stores and outfit, including advances to paymasters of the Navy proper.....	19	20	12,820,291
Accounts of Navy pension-agents, for the payment of pensions to the invalids of the Navy and Marine Corps, their widows and dependent relatives, compensation to the agents and expenses of the agencies.....	56	55	629,994
Total.....	1,151	1,337	37,693,473
Claims revised during the year:			
Soldiers' pay and bounty.....	7,550	7,632	997,117
Sailors' pay and bounty.....	1,471	1,465	377,094
Prize-money.....	3,149	3,149	386,875
Lost property under act of March 3, 1849.....	421	421	90,097
Quartermaster and commissary stores, act of July 4, 1864, adjusted under the provisions of section 2, act of June 16, 1874, to be reported to Congress by the Secretary of the Treasury.....	373	373	169,294
Awards of Southern Claims Commission.....	1,324	1,324	1,260,572
Oregon and Washington Territory Indian-war claims.....	58	58	28,258
Montana Indian-war claims of 1867, certificates.....	32	32	39,200
Dakota Indian-war claims.....	173	173	21,862
State claims.....	5	5	202,984
Duplicate checks approved under act of February 2, 1872.....	514	514	25,865
Total.....	15,070	15,146	3,592,618
Referred cases adjusted.....	3,956		
Number of muster-rolls examined.....			
Number of single vouchers examined.....			18,926
Settlements recorded during the fiscal year.....			1,047,642
Requisitions recorded during the fiscal year.....			9,881
Accounts on hand at the commencement of the fiscal year.....			12,528
Accounts on hand at the close of the fiscal year.....			2,599
			800

Letters written on official business, pages.....	1, 147
Copying differences on adjustment of accounts, pages	3, 531
Number of contracts filed.....	1, 337
Classified as follows, viz :	
Quartermaster's Department.....	506
Engineer Department	190
Indian Department.....	208
Ordnance Department	4
Navy Department.....	34
Adjutant-General's Department	36
Commissary-General of Subsistence	359
Official bonds filed	166

An act was passed at the last session of Congress diminishing the number of clerks, and, to a certain extent, re-organizing this office, with a deputy comptroller and chiefs of divisions recognized by law. The change has been beneficial, and the work of the office is in a satisfactory condition, very little of it being now in arrears.

Very respectfully, your obedient servant,
J. M. BRODHEAD,
Comptroller.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
Office of Commissioner of Customs,
Washington City, D. C., October 25, 1875.

SIR: I have the honor to submit herewith, for your information, a statement of the work performed in this Office during the fiscal year ending June 30, 1875.

The number of accounts on hand July 1, 1874, was	159
The number of accounts received from the First Auditor during the year.....	5,993
	6,152
The number of accounts adjusted during the year	5,971
The number of accounts returned to the First Auditor during the year...	15
	5,986
The number of accounts on hand July 1, 1875.....	166

There was paid into the Treasury of the United States from sources the accounts of which are settled in this Office—

On account of customs	\$157,167,722 35
On account of marine-hospital tax	338,893 78
On account of steamboat-inspection	260,944 75
On account of fines, penalties, and forfeitures	228,870 23
On account of storage, services of officers, &c.....	434,882 85
On account of fees of customs-officers.....	677,617 68
On miscellaneous accounts.....	8,512 23
	159,117,443 87

And there was paid out of the Treasury—

On account of expenses of collecting the revenue from customs.....	7,028,796 77
On account of refunding excess of deposits.....	1,863,657 85
On account of debentures.....	1,628,846 74
On account of public buildings.....	4,559,263 13
On account of construction and maintenance of lights.....	2,933,903 03
On account of construction and maintenance of revenue-cutters.....	936 093 66
On account of marine-hospital service.....	404,390 60
On account of life-saving stations	223,656 46
On account of distributive shares of fines.....	67,361 87
On miscellaneous accounts	30,362 70
	19,726,337 81

The number of estimates received	2,892
The number of requisitions issued.....	2,831
The amount involved in said requisitions.....	\$11,952,155 49
The number of letters received	10,888
The number of letters written...	12,345

The number of letters recorded	10,318
The value of postage-stamps used	\$371 36
The number of returns received and examined	10,824
The number of oaths examined and registered.....	5,841
The number of appointments registered	5,600
The average number of clerks employed	30
The amount involved in this statement.....	\$190,796,308 53

se a statement of the transactions in bonded goods during
 ng June 30, 1875, as shown by the adjusted accounts.

respectfully, your obedient servant,

H. C. JOHNSON,

Commissioner of Customs.

. BRISTOW,

Secretary of the Treasury.

Statement of warehouse transactions at the several districts and ports of the United States for the year ending June 30, 1875.

DISTRICTS.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1874.	Warehoused and bonded.	Re-warehoused and bonded.	Constructively warehoused.	Increase of duties on liquidation.	Withdrawal-duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1875.
Albany	\$667 43			\$146,216 31		\$146,216 31				
Alexandria	736,726 74	\$1,479,509 54	\$20,393 13	61,008 88	\$128,168 54	3,952,987 64	\$66,239 45	\$73,191 77	\$273,841 62	\$1,049,546 35
Baltimore	21,377 63	10,587 89	12,340 89	122,390 46	906 96	32,084 10	34,185 43	98,594 05		2,742 25
Buffalo Creek	468 98	7,326 86	417 04			1,466 36		570 34		6,176 18
Belfast	1,245 70	2,529 52	484 47	1,517 88		210 38	1,425 70	511 99	1,245 70	2,374 80
Bangor	2,436 11	2,854 33	1,459 21	3,031 03	63 32	5,487 30		800 16	1,623 29	1,938 25
Bath	223 84		14,974 41			109 27		13,722 74	226 00	1,140 24
Barnstable				495 71		495 71				
Burlington, Iowa	2,179,370 67	10,602,157 60	165,250 53	906,977 99	101,668 85	8,081,823 70	125,853 15	1,266,307 20	575,311 38	3,906,130 21
Boston and Charlestown	31,511 96	32,126 37	378,327 05	594,789 44	237 41	1,447 00	4,656 32	1,024,615 20		6,273 71
Brazos de Santiago	113,696 36	612,655 87	32,938 16	29,383 22	18,026 86	676,950 78	7,995 35	307 08	14,227 96	117,219 30
Chicago				178,387 14			177,415 59	971 55		
Champaign	7,170 66	18,042 37	6,186 80	5,892 31	35 72	22,579 06	240 39	2,248 30	352 90	11,907 21
Cuyahoga	1,823 87	15,690 82	1,966 52	1,169 48	77 19	10,805 16		13 20		9,914 52
Charleston	663 87	804 15	325 66		1 10	307 95	99 36	1,192 69	04	194 74
Castine	27,014 92	27,390 07	20,366 50	30,621 36	1,028 35	87,644 13	744 90		77 15	18,699 92
Cincinnati				7,056 39				6,311 49		
Cape Vincent				21,307 45						
Cairo	8,280 43	42,806 21	72,994 66	922 20	1,922 70	23,230 15		122,812 20		84 60
Corpus Christi	25,197 44	65,588 70	27,605 23	1,072,391 31	45 27	2,151 65	126,429 77	969,014 92	183 70	25,481 99
Detroit	2,155 26		10,737 85	7,567 00	252 96	69,925 26	7,587 00		1 87	2,115 09
Delaware	47,016 15			189,796 35	11 00	10,787 15	5,315 00	189,796 35	927 43	32,426 84
Duluth				496 53	834 69	9,181 57				
Evansville				18,775 07	14 20	510 73	28,570 26			
Erie	5,814 90	31,394 02				27,413 73		816 94	3 24	294 15
Frenchman's Bay	384 60		6,82 97	111 52	26	15 02				
Fall River				84,255 05		84,255 05				
Genesee	2,340 08	3,607 82	1,536 28	5,636 16	60 31	8,820 43	3,607 82	40,697 49	1,040 14	792 40
Gloucester	10,018 20	40,095 37	3,540 38	53 12	164 16	1,774 29	532 78		223 80	9,846 53
Georgetown, D. C.	3,061 30		3,486 91	408 08	98 99	2,498 00			155 45	4,333 48
Galveston	43,651 63	78,573 25	2,392 21	8,651 46	1,097 59	27,500 00	649 47	76,771 57		19,289 65
Huron				343,337 32		408 14	35,767 03	307,162 15		42,807 81
Key West	87,939 25	175,975 10		20,146 83	331 45	215,412 24	19,855 69	6,304 94	5 95	2,080 36
Kennebunk	2,080 36		535 53	66 24				66 24	186 45	2,842 27
Louisville	50,535 87	4,274 48	5,164 70	5,593 88	181 57	62,083 35	638 40			
La Crosse				103 90		103 90				
Milwaukee	4,201 78	3,906 87	1,606 39	9,706 63	53 14	15,901 26	138 80		63 97	3,373 78
Mobile	8,479 51	14,350 52	1,303 23	9,429 01	1 65	16,893 36	7,855 81	397 20	185 04	8,232 51

Statement of warehouse transactions at the several districts and ports of the United States, &c.—Continued.

DISTRICTS.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1873.	Balance on bonds to secure duties on goods remaining in warehouse	Warehouse duty	Withdrawal for exportation	Allowances and deficiencies	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1873.
Middletown	\$3,451	\$7,099 31	\$5,069 20	391 44	919 80	\$3,096 69
Miami	3,307	0,662 44		44,428 58		1,038 77
Memphis	20,11	28,008 70	1,900 60	571,150 92		13,360 43
Montana and Idaho						
Marblehead						
Minnesota	4	7,443 20	621 96	44,428 58		
Niagara			135,685 84	571,150 92		
New Haven	27,934	330,649 02	24,440 21	1,928 90		48,564 81
New London	12,24	69,042 60	1,250 22	4,165 27	76 14	23,390 41
Newburyport	18,763	60,641 84		712 92	3,920 80	52,330 71
New Bedford	1,14	7,367 20	4,555 49	1,908 00		1,909 00
Norfolk and Portsmouth	5,005	0,947 16			2 83	5,840 01
Nashville	975 50	4,102 28			616 38	
New Orleans	609,978 51	138,636 31	1,376,358 72	95,441 84	62,276 27	466,909 81
Newark						
New Albany	805 85					805 85
New York	17,885,353 48	30,151,673 99	405,846 78	4,021,754 83	968,251 24	11,369,743 42
Chewego	8,759 83	183,802 46	329,672 95	8,374 46		6,783 85
Chevergatebio	4,601 91	6,900 61	8,778 09	3,152 60	60 11	6,830 02
Onaha						
Providence	12,780 61	1,067 69	29,182 90		1,478 57	35,740 00
Panamaquoddy	545 82	5,083 70	27,258 48	86,401 17	821 60	1,111 05
Philadelphia	1,141,958 70	100,786 61	36,116 26	15,604 32	65,316 74	779,583 97
Portsmouth, N. H.	697 38	94,420 80		1,802 92		924 28
Portland and Falmouth	70,841 06	752 46		8,530,580 21	5,032 11	74,549 78
Petersburgh	1,302 77	2,730,039 83	953,756 09			48 41
Plymouth	19,103 12	504 51		691 44	35 63	11,015 95
Pittsburgh	15,961 26	691 44				26,266 06
Puget's Sound				199 80		
Richmond	3,410 03					
San Francisco	1,415,560 17	5,605 33		638,521 95	250 90	1,243,396 45
Salem and Beverly	5,831 52	3,025,655 41	74,210 79	3,498 49	220,587 56	2,177 09
Savannah	676 28	92,474 04			523 31	2,710 49
Saint Louis	135,022 05	1,569 06			71 39	97,490 75
Saluria		1,051,171 95	26,074 76		1,463 01	
Sanctuary		558 20		15,073 47		
St. John's	167 50	139 26				
Stonington		333 00		333 00	167 50	
		36 32		36 32		

Bellevue	2,805 53	4,646 80	2,152,886 90	923 40	4,777 53	396,540 51	1,868,498 05	8 56	2,895 53
Vermont	6,748 98			94 17	706 40				6,883 13
Wilmington, N. C.	1,101 60				745 84				329 28
Wheeling			735,84		18 90	97 65	1,803 80	6 98	275 80
Wisconsin	454 41	1,927 41	379 71	1 54	688 16		313 67		
Waldoborough			1,011 83		73,443 71	485 09	3,148 50	96 18	38,475 88
Willamette	97,043 15	65,063 77	15,496 45	353 91					
Total	94,880,696 50	49,730,856 76	21,086,151 18	989,512 54	53,071,251 29	3,489,634 75	90,116,513 69	2,163,090 65	19,595,051 43

To March 31, 1875.

RECAPITULATION.

* To February 28, 1875.

Balance July 1, 1874.....	\$24,880,888 50	Withdrawal-duty paid.....	\$53,071,251 98
Warehoused and bonded.....	40,780,854 76	Withdrawal for transportation.....	3,648,634 75
Re-warehoused and bonded.....	1,808,385 02		80,316,513 69
Constructively warehoused.....	81,068,151 18		2,163,090 85
Increase of duties ascertained on liquidation.....	889,519 54		12,585,051 43
Total.....	28,635,548 00	Total.....	98,635,548 40

Office of COMMISSIONER OF CUSTOMS, November 3, 1875.

H. A. LOCKWOOD,
Acting Commissioner.

REPORT OF THE FIRST AUDITOR.

REPORT

OF THE

FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
First Auditor's Office, October 11, 1875.

SIR: I have the honor to submit the following statement of the business transactions of this Office for the fiscal year ending June 30, 1875:

Accounts adjusted.	No. of accounts.	Amount.
RECEIPTS.		
Collectors of customs, for duties on merchandise and tonnage received ...	1, 382	\$156, 779, 427 42
Collectors of customs, for fees received under the steamboat act.....	1, 035	250, 933 44
Fines, penalties, and forfeitures	684	161, 283 95
Marine-hospital money collected.....	1, 600	344, 513 60
Official emoluments of collectors, naval officers, and surveyors received ..	1, 266	1, 285, 738 50
Moneys received on account of deceased passengers	34	670 00
Moneys received from sales of revenue-cutters.....	4	50, 205 49
Moneys received from wages of seamen forfeited	8	459 03
Moneys received from sale of old material	52	179, 348 23
Moneys received from internal and coastwise commercial-intercourse fees	1	2 75
Moneys received from Pacific Railroad Companies for accrued interest on bonds.....	12	851, 164 41
Treasurer of the United States for money received	5	925, 572, 230 77
Miscellaneous receipts.....	784	862, 658 71
Mints and assay-offices.....	198	57, 981, 662 50
Total.....	7, 065	1, 144, 320, 298 80
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1, 700	8, 724, 775 69
Official emoluments of collectors, naval officers, and surveyors	1, 266	1, 935, 185 49
Distribution of fines, penalties, and forfeitures.....	164	160, 341 35
Excess of deposits refunded for unascertained duties.....	360	1, 956, 315 72
Debentures, drawbacks, bounties, and allowances	149	1, 445, 133 39
Light-house establishment.....	588	1, 244, 102 89
Marine-hospital service.....	1, 039	395, 119 40
Revenue-cutter disbursements.....	476	851, 973 35
Additional compensation to collectors, naval officers, and surveyors	3	391 37
Compensation in lieu of moiety.....	208	64, 137 41
Duties illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	506	265, 608 37
Drawbacks under Chicago fire relief act.....	21	100, 907 61
Judiciary expenses, embracing accounts of United States marshals, district attorneys, commissioners, and clerks, rent of court-houses, support of prisoners, &c	2, 445	3, 321, 053 29
Mints and assay-offices.....	198	62, 054, 146 23
Territorial accounts, embracing salaries of officers, and legislative and contingent expenses	63	80, 012 27
Salaries of the civil list paid directly from the Treasury.....	1, 290	587, 228 83
Disbursements on account of captured and abandoned property	3	1, 312 41
Defense of suits for seizure of captured and abandoned property	74	40, 803 79
Refunding proceeds of cotton unlawfully seized	13	36, 172 40
Mining statistics	3	8, 716 01
Treasurer of the United States for general expenditures.....	5	903, 485, 196 38
Salaries and mileage of Senators.....	2	451, 317 39
Salaries of officers of the Senate	4	135, 863 80
Contingent expenses of the Senate.....	47	210, 274 54
Salaries and mileage of Members and Delegates of the House of Representatives	2	3, 256, 817 22
Salaries of officers of the House of Representatives	9	251, 148 43
Contingent expenses of the House of Representatives	47	310, 155 50

Accounts adjusted.	No. of accounts.	Amount.
DISBURSEMENTS—Continued.		
Salaries, Congressional Library.....	8	\$43, 107 10
Salaries, Congressional Printer.....	4	14, 814 00
Salaries of employes of Executive Mansion.....	4	14, 925 00
Salaries of Metropolitan police.....	6	208, 314 76
Salaries of officers and employes of independent treasury.....	54	325, 968 36
Contingent expenses independent treasury.....	49	23, 957 25
Contingent expenses Congressional Printer.....	5	1, 221 57
Disbursing clerks, for salaries of the Departments of the Government at Washington.....	290	5, 662, 100 22
Contingent expenses of said Departments.....	234	377, 245 18
Standard weights and measures.....	1	3, 631 72
Survey of the coasts of the United States.....	30	775, 915 20
Redemption of the public debt, including principal, premium, and interest.....	24	80, 045, 117 64
Payment of interest on the outstanding public debt.....	224	100, 209, 897 49
Redemption of Treasury-notes, under various acts.....	76	128, 385 12
Temporary-loan accounts and bounty-land scrip.....	3	75, 515 13
Redemption of certificates of indebtedness, and coin and currency certificates of deposit.....	38	150, 239, 400 00
Re-imbursement of the Treasurer of the United States for legal-tender notes and fractional currency destroyed.....	28	138, 594, 361 36
Public printing and binding, lithographing, engraving, &c.....	76	1, 608, 139 99
Construction of court-houses and post-offices.....	105	1, 270, 867 99
Construction of custom-houses.....	138	1, 070, 623 97
Construction of appraisers' stores.....	6	68, 080 65
Construction of marine-hospitals.....	8	55, 395 04
Construction of branch mints.....	23	246, 911 15
Construction of light-houses.....	284	781, 178 17
Fuel, lights, and water for public buildings.....	914	397, 846 92
Heating-apparatus for public buildings.....	38	79, 635 25
Furniture and repairs of same for public buildings.....	51	211, 899 20
Repairs and preservation of public buildings.....	134	141, 282 54
Purchase of land for public buildings.....	6	814, 037 12
Vaults, safes, and locks.....	7	107, 671 27
Plans, photographs, &c.....	6	6, 247 48
Custodians and janitors of public buildings.....	6	80, 984 28
Supervising and local inspectors of steam-vessels, for travelling and incidental expenses, &c.....	337	201, 811 98
Government Hospital for Insane, current expenses.....	3	128, 658 25
Government Hospital for Insane, erection of buildings.....	2	34, 626 32
Columbia Institution for Deaf and Dumb, current expenses.....	3	33, 058 97
Columbia Institution for Deaf and Dumb, erection of buildings.....	3	22, 827 05
Columbia Hospital for Women, current expenses.....	2	13, 905 57
Columbia Hospital for Women, grounds.....	2	8, 497 80
Expenses of Board of Health, District of Columbia.....	1	31, 570 00
Preserving life and property from shipwreck.....	118	123, 761 40
Children's Hospital, District of Columbia.....	1	5, 000 00
Maryland Institute for the Blind.....	3	2, 141 66
Construction of penitentiaries.....	12	8, 827 43
Bureau of Engraving and Printing.....	28	1, 470, 489 61
Public buildings and grounds.....	51	327, 906 17
Capitol extension and grounds.....	10	254, 930 39
Reform School, buildings and grounds.....	2	31, 772 29
Reform School, contingent expenses.....	6	16, 598 22
Freedmen's Hospital.....	4	37, 608 19
Department postage.....	8	81, 898 61
Annual repairs United States Capitol.....	5	57, 907 40
Engine-house near Capitol.....	4	9, 991 37
Purchase of law-books and reports for Attorney-General's Office.....	5	13, 229 00
Salaries, &c., Department of Agriculture.....	5	78, 104 51
Contingent expenses, Department of Agriculture.....	25	39, 679 21
Publishing report of Commissioner of Agriculture.....	2	45, 751 90
Purchase of seed, &c., Department of Agriculture.....	25	75, 379 59
Special distribution of seed in Kansas.....	2	30, 000 00
Expenses national loan.....	16	371, 172 12
Construction, equipment, and repair of revenue-vessels.....	121	181, 365 03
Detection of counterfeiters and prosecution of crimes.....	18	192, 254 66
Geological surveys, &c.....	18	137, 000 00
Two months' additional pay to discharged clerks.....	2	31, 849 10
Salaries, &c., Southern Claims Commission.....	4	24, 175 82
Purchase of books for Library of Congress.....	34	65, 220 77
Fish-culture.....	28	39, 309 20
Statistical atlas, maps, &c.....	7	25, 464 48
Rents of buildings for official use.....	15	67, 576 31
Judgments of the Court of Claims paid.....	706	577, 463 74
Outstanding liabilities paid.....	145	13, 929 63
Cotton-claims paid.....	290	826, 448 84
Expenses printing, &c., United States and national currency.....	62	506, 459 78
Warehouse and bond accounts.....	1, 523	
Miscellaneous accounts.....	834	9, 532, 580 47
Total.....	17, 994	1, 491, 427, 101 07

	Number.
Reports and certificates recorded.....	12, 860
Letters written	2, 282
Letters recorded.....	2, 282
Acknowledgments of accounts written	14, 174
Powers of attorney for collecting interest on the public debt registered and filed	4, 149
Requisitions answered.....	874
Judiciary emolument accounts registered.....	548

In submitting this report I beg leave to ask the attention of the Secretary to the statement made in my last annual report, in relation to the growth of the business of this Office.

The number of accounts adjusted during the last fiscal year exhibits an increase greater than in any previous year. To meet the demands thus made upon the Office, I have to request that its permanent clerical force may be increased three clerks of the third class.

I am gratified in being able to commend the clerks and employés of the Office generally for promptness and fidelity in the performance of their official duties.

Respectfully submitted.

D. W. MAHON,
Auditor.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Second Auditor's Office, Washington, D. C., November 1, 1875.

SIR: I have the honor to submit the following report, showing, in detail, the business transacted in the Office during the fiscal year ending June 30, 1875:

BOOK-KEEPERS' DIVISION.

Requisitions registered, journalized, and posted.

On wh

DEBIT

Payments on account of Indian D
 Payments on account of Pay Dep
 Payments on account of Ordnance
 Payments on account of Medical I
 Payments on account of Quarterm
 Payments from appropriations un
 Payments from appropriations un
 Payments from appropriations un
 Payments to the National Home f
 Payments to the Soldiers' Home..
 Payments to the Treasurer of th
 Liabilities and internal-revenue
 Payments under special acts of re
 Transferring amounts from appro
 were entitled to credit on the bo

Total debits.....

CREDIT

Deposits in favor of the Indian De
 Deposits in favor of the Pay Depa
 Deposits in favor of the Ordnance
 Deposits in favor of the Medical I
 Deposits in favor of the Adjutant
 Deposits in favor of the Quarterm
 Deposits to the credit of appropri
 Counter-requisitions transferring
 on the books of the Second Audi
 chargeable on the books of the I

Total credits.

Deducting the credits from the de

APPROPRIATIONS

In favor of appropriations of Indi
 In favor of appropriations of Pay
 In favor of appropriations of Ordn
 In favor of appropriations of Med
 In favor of appropriations of Adju
 In favor of appropriations under a
 In favor of appropriations under a
 In favor of appropriations of Quar
 Under special acts of relief by Co

Total credits.....

Appropriation-warrants—Continued.

On what account drawn.	No.	Amount.
<i>Debit.</i>		
Transfer and surplus fund warrants, Indian Department		\$2,035,123 21
Transfer and surplus fund warrants, War Department.....		32,422,272 71
Total debits.....		34,457,395 92

Condensed balance-sheet of appropriations.

Balance
June
Amount
June
Amount
Amount
in 00

Amount
rent
Amount
Amount
in 00
Balance
this

Settlements entered.

Paymasters'	272
Recruiting, regular and volunteer.....	106
Ordnance, medical, and miscellaneous.....	373
Charges and credits to officers for overpayments, refundments, &c.....	647
Arrears of pay.....	22
Indian disbursing accounts	175
Indian claims	302
War claims	1,404
Total	3,301

Sixty-two transcripts of accounts of officers charged with overpayments were prepared for suit; six hundred and fifty-one certificates of non-indebtedness of officers having claims against the United States were given for use in this and the Third Auditor's office, and fourteen hundred and fifteen letters were written.

PAYMASTERS' DIVISION.

The following is the record of accounts examined, settlements made, &c., in this division:

Paymasters' accounts audited and reported to the Second Comptroller.....	490
Paymasters' accounts closed	34
Miscellaneous settlements made.....	776
Draft-rendezvous accounts audited and reported.....	16
Total	1,316

The amount involved in the above accounts and settlements was \$16,279,859.10, as follows:

Paymasters' accounts	\$14,837,714 29
Fines, &c., paid to National Home for Disabled Volunteer Soldiers from July 1, 1874, to March 27, 1875.....	887,476 44
Fines, &c., paid to the Soldiers' Home.....	179,608 22

Amount transferred to the credit of the Subsistence Department on the books of the Third Auditor's Office, on account of tobacco furnished to enlisted men	\$98,646 17
Amount transferred to the credit of the Quartermaster's and Subsistence Departments on account of transportation, subsistence, and quartermaster's stores	2,694 90
Charges to officers on account of double payments	70,914 08
Charges to officers and enlisted men for overpayments	11,459 77
Amount of double payments refunded	4,540 42
Amount of overpayments refunded	5,204 48
Amount erroneously charged to officers, now credited	29,477 45
Amount of lost checks paid	415 00
Amount transferred to the books of the Treasurer of the United States on account of outstanding liabilities and miscellaneous receipts	151,063 63
Miscellaneous payments	644 25
Total	16,279,859 10

The accounts reported as closed were adjusted as follows:

In twenty-two cases there were balances due the United States, amounting to \$16,331.06, of which \$13,971.41 was recovered by suit; and in twelve cases the United States were indebted to the paymasters to the amount of \$4,658.22, which was paid by requisition on the Treasury.

Twenty-one accounts have been prepared for suit, the amount involved aggregating \$18,810.84.

The act of March 3, 1865, providing for the payment to the National Home for Disabled Volunteer Soldiers of court-martial fines, forfeitures by desertion, &c., having been repealed by the act of March 3, 1875, the special examination of paymasters' accounts, instituted in November, 1869, to ascertain the amounts due, was discontinued in March last, and no payment has been made to said home since the 27th of that month.

The number of paymasters' and draft-rendezvous accounts on hand June 30, 1874, was	194
Paymasters' accounts received during the year	457
Total	651
Paymasters and draft-rendezvous accounts examined and reported to the Second Comptroller	506
Paymasters' accounts on hand June 30, 1875	145

Number of letters written, 2,536.

MISCELLANEOUS DIVISION.

Accounts on hand June 30, 1874	1,082
Accounts received during the year	2,038
Total	3,120
Accounts settled during the year	2,264

Accounts on hand unsettled June 30, 1875	856
--	-----

The amount of disbursements involved in the 2,264 settlements was \$4,242,264.99, pertaining to the following appropriations:

To appropriations of the Ordnance Department	\$2,717,710 51
To appropriations of the Medical Department	300,733 54
To appropriations of the Adjutant-General's Department, including regular and volunteer recruiting, and Freedmen's branch of the War Department	272,601 49
To appropriations of the Pay-Department, viz, pay of the Army, pay of two and three year volunteers, bounty, &c.	810,284 21
To appropriations of the Quartermasters' Department	8,348 91
To expenses of the Commanding General's Office	3,947 96
To appropriations made by special acts of relief	11,196 67
To appropriations under control of the Secretary of War	117,441 70
Total	4,242,264 99

In continuing the compilation of a complete record of payments to officers of the regular and volunteer forces, 834 paymasters' accounts have been examined for the requisite data, and 288 cases of double payments were discovered, and charges raised against the payees, 1,064 miscellaneous inquiries were answered, and 2,072 letters written.

INDIAN DIVISION.

	Money ac- counts.	Property re- turns.	Claims.
Due on hand June 30, 1874.....	691	842	26
During the year.....	361	162	1,664
.....	1,052	1,004	1,690
During the year.....	490	905	1,678
Settled June 30, 1875.....	693	799	10

Money accounts audited.....	\$1,610,341 70
Claims settled.....	4,422,865 56
.....	6,033,207 25

For reference was made to the extra work devolving in consequence of the large increase in the number of claims referred to this Office for payment by requisition on the part of the fiscal year ending June 30, 1874, 424 claims were referred, of which \$3,050,552.94 was drawn from the Treasury. In the fiscal year ending June 30, 1873, 1,664 claims were received, and the amount paid out was \$1,372,312.61, showing an increase of \$1,678,240.33 in the amount disbursed, and an increase of 460 in the number of claims. In nearly every case each claim is accompanied by a separate statement and report, while in the consolidated accounts of agents one statement and report will cover all the claims.

The number of money-accounts of agents, of which 361 were referred to this Office for payment by requisition on the part of the fiscal year ending June 30, 1874, is mainly attributable to the act of February 14, 1873, of four sections, which embraced upwards of twenty agencies. All the accounts are now in-charge accounts—so that while the number of accounts has increased, the number of agents has decreased.

The work of this division included the compilation of reports to Congress, of 1,200 folio pages; reports and copies to the Commissioner of Indian Affairs and the Second Comptroller, 2,248 letters.

On the 1st of June three clerks were engaged making transcripts for suit, under the direction of the Second Comptroller. I would state that the accounts of Indian agents who are no longer in the service are being closed up, and suit being instituted against all delinquents.

PAY AND BOUNTY DIVISION.

The following statements exhibit in detail the operations of this division during the year:

EXAMINING BRANCH.

Claims in cases of white soldiers.

Date.	Additional bounty under act July 28, 1866, and amendments.										Arrears of pay and original bounty.													
	Original claims.					Suspended claims.					Total number of claims examined.	Number of letters written.	Original claims.				Suspended claims.				Total number of claims examined.	Number of letters written.		
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.	Number found correct.			Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.					
1874.																								
July.....	267	1	208	2	56	889	81	584	224	1,083	1,241	510	2	372	2	134	2,079	202	1,468	409	2,589	3,071		
August.....	238	...	174	3	61	790	122	520	148	1,028	1,192	536	3	399	3	131	1,613	192	1,139	282	2,149	2,512		
September.....	239	2	186	...	51	659	115	444	100	898	2,775	512	5	963	2	142	2,157	218	1,469	470	2,669	1,092		
October.....	206	1	146	25	34	463	62	320	81	669	744	458	7	314	...	137	1,652	251	1,092	309	2,110	2,223		
November.....	194	3	143	3	45	594	96	385	113	788	854	410	6	375	...	29	1,497	201	1,072	224	1,907	2,009		
December.....	329	4	263	2	60	676	115	451	110	1,005	748	738	2	543	1	192	1,948	231	1,355	362	2,686	2,946		
1875.																								
January.....	456	5	345	3	103	786	114	542	130	1,242	1,230	939	1	740	3	195	1,739	181	1,262	226	2,678	2,717		
February.....	108	3	73	...	32	1,256	147	933	176	1,364	1,304	364	3	196	...	165	2,351	258	1,633	460	2,715	3,303		
March.....	32	2	4	1	25	791	149	513	129	823	979	724	4	532	1	187	2,761	267	1,915	579	3,485	3,607		
April.....	22	8	5	...	9	360	79	246	35	362	343	588	5	442	...	141	2,533	204	1,574	755	3,121	4,092		
May.....	15	1	5	...	9	252	47	188	17	267	339	459	3	346	...	110	2,966	190	2,174	602	3,425	3,596		
June.....	13	2	4	...	7	571	46	433	92	584	479	518	2	360	...	156	2,556	191	2,223	142	3,074	3,495		
Total.....	2,119	32	1,556	39	492	8,087	1,173	5,559	1,355	10,133	12,228	6,756	43	4,982	12	1,719	25,852	2,586	18,376	4,890	32,608	34,663		

Bounty under act of April 22, 1872.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1874.											
July.....	57	2	53	1	1	225	46	156	23	222	309
August.....	56	1	50	2	3	168	37	107	24	224	255
September.....	34	3	28	3	.....	281	37	195	49	315	402
October.....	23	4	13	4	2	90	23	52	15	113	138
November.....	21	5	14	1	1	143	43	77	23	164	153
December.....	22	2	16	2	2	187	28	130	28	209	214
1875.											
January.....	16	1	14	.....	1	101	22	53	26	117	164
February.....	6	3	.....	.....	3	170	33	120	17	176	194
March.....	18	2	16	.....	.....	229	29	165	35	247	246
April.....	26	3	21	.....	2	253	14	189	50	279	294
May.....	13	2	8	.....	3	248	38	150	60	261	273
June.....	14	1	9	.....	4	146	30	102	14	160	144
Total.....	306	29	242	13	22	2,241	381	1,496	364	2,547	2,786

Claims in cases of colored soldiers, including both arrears of pay and bounties.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1874.											
July.....	212	2	110	21	79	817	80	698	39	1,029	1,300
August.....	131	5	54	2	70	850	85	554	211	981	1,000
September.....	58	6	49	3	.....	471	71	302	38	529	605
October.....	81	4	74	1	2	515	80	250	185	596	1,120
November.....	43	8	30	2	3	511	91	254	166	554	251
December.....	112	7	49	2	54	642	111	300	231	754	283
1875.											
January.....	112	5	72	.....	35	325	72	230	23	437	482
February.....	116	4	50	1	61	387	72	262	53	503	453
March.....	154	2	84	4	68	550	75	420	55	708	719
April.....	143	8	61	2	72	531	76	426	29	674	680
May.....	133	6	59	1	67	601	54	441	106	734	560
June.....	120	5	51	5	59	585	65	471	49	705	513
Total.....	1,419	62	743	44	570	6,785	932	4,608	1,245	8,204	7,946

Claims in cases of colored soldiers under act of March 3, 1873.

Date.	Original claims.					Suspended claims.				Total number of claims examined.	Number of letters written.
	Whole number examined.	Number found correct.	Number found incomplete and suspended.	Number rejected.	Number of duplicate applications found.	Whole number examined.	Number completed by additional evidence received.	Number again suspended; additional evidence insufficient.	Number rejected.		
1874.											
July.....	230	7	145	78	.....	323	56	200	67	553	1,001
August.....	70	10	46	12	2	228	40	169	19	298	747
September.....	70	5	47	13	5	690	53	600	37	760	100
October.....	99	5	88	3	3	664	79	557	24	763	367
November.....	57	.....	54	2	1	753	78	640	35	810	1,010
December.....	69	2	56	11	.....	693	51	590	52	762	1,016
1875.											
January.....	94	2	84	8	.....	693	48	607	38	787	1,011
February.....	80	3	66	11	.....	700	40	612	48	780	813
March.....	118	.....	92	26	.....	523	24	465	34	641	701
April.....	69	.....	61	8	.....	599	41	527	31	668	712
May.....	84	2	72	10	.....	488	44	420	24	572	637
June.....	66	.....	59	7	.....	380	31	320	29	446	600
Total.....	1,106	36	870	189	11	6,734	585	5,707	442	7,840	8,715

Summary.

1874.											
July.....	1,276	14	888	104	270	4,333	465	3,106	762	5,609	6,922
August.....	1,031	19	723	22	267	3,649	476	2,489	684	4,620	5,706
September.....	913	21	673	21	198	4,258	494	3,010	754	5,171	4,974
October.....	867	21	635	33	178	3,384	495	2,271	618	4,251	4,592
November.....	725	22	616	8	79	3,498	509	2,428	561	4,223	4,277
December.....	1,270	17	927	18	308	4,146	537	2,826	783	5,416	5,207
1875.											
January.....	1,617	14	1,255	14	334	3,644	437	2,694	513	5,261	5,601
February.....	674	16	385	12	261	4,864	550	3,560	754	5,538	6,067
March.....	1,050	10	728	32	280	4,854	544	3,478	832	5,904	6,252
April.....	848	24	590	10	224	4,276	414	2,962	900	5,124	6,101
May.....	704	14	490	11	189	4,555	373	3,373	809	5,259	5,405
June.....	731	10	483	12	226	4,238	363	3,549	326	4,969	5,231
Total.....	11,706	202	8,393	297	2,814	49,699	5,657	35,746	8,296	61,405	66,339

REPORT ON THE FINANCES.

SETTLING BRANCH.

Claims in cases of white soldiers.

Additional bounty, act July 23, 1864.					Arrears of pay, &c., act July 22, 1864.				
Number of claims.					Number of claims.				
Received.	Allowed.	Rejected.	Whole number disposed of.	Amount involved.	Received.	Allowed.	Rejected.	Whole number disposed of.	Amount involved.
271	26	16	102	\$10,770 00	500	240	65	805	\$36,585 25
236	49	2	57	6,100 00	590	130	9	139	20,627 26
225	151	11	169	14,700 00	509	195	36	231	31,141 35
196	132	7	159	17,499 68	516	294	12	306	35,306 56
169	116	9	127	12,237 32	467	217	65	292	22,145 94
630	101	8	109	11,240 00	798	271	45	316	36,534 67
474	117	2	119	12,793 94	1,015	908	25	273	22,661 67
49	131	3	134	13,650 00	672	960	10	270	30,505 54
29	149	6	155	16,309 70	736	239	7	246	27,471 17
14	100	3	103	11,450 00	561	239	11	250	30,699 34
14	63	5	68	6,950 00	469	217	15	232	27,454 67
10	56	7	63	7,350 00	506	219	10	229	28,212 29
2,339	1,273	85	1,358	141,340 64	7,319	2,729	310	3,039	362,964 61

Bounty claims, act April 22, 1872.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	
1874.					
.....	47	31	3	34	\$1,300 00
.....	50	21	5	26	2,100 00
.....	29	24	7	31	2,400 00
.....	16	43	5	43	4,300 00
.....	12	45	3	46	4,500 10
.....	16	31	1	32	2,300 00
1875.					
.....	14	19	2	20	1,800 00
.....	7	20		20	2,000 00
.....	16	20	1	21	2,200 00
.....	26	23	3	26	2,196 25
.....	33	28	4	32	3,000 00
.....	22	24	2	26	2,482 94
.....	227	328	36	364	31,500 29

Claims in cases of colored soldiers, including both arrears of pay and bounty.

Date.	Number of claims.				Amount involved.
	Received.	Allowed.	Rejected.	Whole number disposed of.	

Consolidated statement showing the operations of the entire division during the fiscal year ended June 30, 1875.

Date.	Number of claims.			Whole number dis- posed of.	Amount involved.	Number of letters written.	Number of certifi- cates issued.
	Received.	Allowed.	Rejected and duplicates.				
1874.							
July	1,146	815	1,240	2,055	\$109,523 40	8,519	748
August	1,055	470	1,005	1,475	61,371 07	6,539	679
September	1,061	614	1,045	1,650	80,165 15	5,492	573
October	1,027	757	874	1,631	90,733 84	5,797	429
November	924	670	739	1,409	86,422 19	5,167	604
December	1,789	604	1,172	1,836	92,376 47	6,066	741
1875.							
January	1,830	598	901	1,480	74,559 46	7,737	708
February	1,070	638	1,054	1,693	62,068 99	6,640	559
March	1,177	657	1,160	1,817	82,965 06	7,080	689
April	930	573	1,160	1,713	76,976 30	6,899	627
May	799	530	1,043	1,573	67,051 19	7,215	545
June	794	506	528	1,096	71,195 60	6,161	644
Total	13,562	7,495	11,981	19,476	961,408 74	79,462	7,673

There were also made in this division thirteen settlements in favor of the Soldiers' Home, under the acts of March 3, 1851, and March 3, 1859, upon which \$26,517.41 was paid, making the total number of settlements 7,508, and the total amount disbursed \$1,007,926.15.

Number of claims under act of July 28, 1866, (white) on hand June 30, 1874..	1,961
Number of claims for arrears of pay and bounty on hand June 30, 1874.....	12,367
Number of colored claims on hand June 30, 1874.....	9,793
aty-claims under act of April 22, 1872, on hand June 30, 1874..	897

Number of claims on hand June 30, 1874.....	25,038
---	--------

Number of claims under act of July 28, 1866, (white) on hand June 30, 1875..	1,186
Number of claims for arrears of pay and bounty on hand June 30, 1875.....	10,125
Number of colored claims on hand June 30, 1875	7,296
aty-claims under act of April 22, 1872, on hand June 30, 1875....	538

Number of claims on hand June 30, 1875.....	19,144
---	--------

Condition of claims on hand.

Waiting evidence to be filed by claimants or their attorneys.....	18,641
Settlement June 30, 1875.....	350
Settlement June 30, 1875.....	153
.....	19,144

PROPERTY DIVISION.

Property returns on hand June 30, 1874.....	4,496
Property returns received during the year.....	4,156
.....	8,652

Property returns settled during the year.....	4,727
Property returns remaining on hand June 30, 1875.....	3,655
Claims registered since last report.....	4,156
Claims written.....	2,672
Claims recorded.....	1,115
Certificates of non-indebtedness issued to officers of the regular and reserves.....	365

Charges amounting to \$9,782.80 were raised against officers for property not accounted for.

DIVISION OF INQUIRIES AND REPLIES.

Office making inquiry.	Inquiries on hand June 30, 1874.	Inquiries received during the year.	Inquiries disposed of.	Inquiries on hand June 30, 1875.
Adjutant-General.....	1, 165	6, 821	7, 057	929
Paymaster-General.....	.....	604	589	15
Quartermaster-General.....	4	503	500	7
Commissary-General.....	2	240	228	14
Commissioner of Pensions.....	39	777	750	66
Third Auditor.....	259	2, 239	2, 231	267
Fourth Auditor.....	2	24	18	8
Second Auditor, (local bounty cases)*.....	391	208	599	.....
Second Auditor, (deserter cases)*.....	19, 185	21, 293	40, 478	.....
Miscellaneous.....	41	734	748	27
Total.....	21, 088	33, 443	53, 198	1, 333

* Settlements in favor of the National Home for Disabled Volunteer Soldiers having been discontinued under the act of March 3, 1875, all the cases pertaining to that institution, viz: 41 local bounty and 32,899 deserter cases, which remained unanswered on March 31 were returned to the paymasters' division of this office, leaving the number of inquiries actually answered 20,258.

The miscellaneous work of this division was as follows :

Rolls and vouchers copied for the Adjutant-General.....	1, 033
Rolls and vouchers copied for the Paymaster-General.....	14
Rolls and vouchers copied for preservation in this Office.....	30
Rolls and vouchers traced for preservation in this Office.....	1, 186
Number of signatures compared.....	4, 798
Number of cases briefed.....	14, 970
Number of letters written.....	12, 642
Affidavits, final statements, enlistment-papers, and other documents copied.....	1, 525
Number of overpayments and double payments discovered.....	180
Amount of charges raised on account of overpayments, &c.....	\$9, 163 06
Amount recovered.....	\$2, 500 56

DIVISION FOR THE INVESTIGATION OF FRAUDS.

During the fiscal year 6,016 cases have been examined in this division, of which 859 have been disposed of as follows :

By prosecution, determination of questions involved, and recovery of money improperly paid.....	721
Cases rejected.....	138
Total.....	859

Abstracts of facts have been prepared in 260 cases ; 165 have been arranged for the Department of Justice, and 5,575 letters have been written.

The number of cases on hand June 30, 1874, was.....	5, 423
The number received during the year was.....	1, 098
Total.....	6, 521
The number of cases disposed of was.....	859
Leaving on hand June 30, 1875.....	5, 662

These cases involve alleged fraud, forgery, unlawful withholding of moneys by attorneys, erroneous settlements, overpayments, &c., and are as follows :

Cases in which notice of fraud or wrong has been presented, subsequent to the allowance of the claims: white soldiers, 1,631; colored soldiers, 1,637.....	3, 268
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Unsettled claims: White soldiers, 575; colored soldiers 1,465..	2,040
Charges against officers for pay overdrawn	354
Total.....	5,662

The following amounts have been recovered by suit and otherwise :

Amount recovered in cases of white soldiers and deposited in the Treasury : principal \$11,487.80, interest \$1,880.89	\$13,368 69
Amount recovered by officers of the Freedmen's Branch, War Department, in cases of colored soldiers, and deposited in the Treasury	35,139 84
Amount secured by offset and stoppage.....	144 17
Amount secured by cancellation of check, and reclamation of Assistant Treasurer, New York City	200 00
Amount secured to claimants from attorneys withholding the same	1,472 63
Amount of judgments obtained and reported	3,174 23
Total	53,499 56

In my last annual report the increase of cases requiring investigation by this branch of the Office was accounted for by the fact that since the transfer of the Freedmen's Bureau to the War Department, frauds and malpractice had been discovered in the payment of claims by the sub-agents of the late Commissioner of the Bureau; and it was then presumed that the number would continue to increase until some definite action should be taken by superior authority to determine the civil liability of the bonded agents of the Bureau. Many cases then in the hands of the law officers of the Government are yet *in statu quo* as regards action on the bonds, and it is perhaps advisable that they should remain so until the allegations as to non-payment, false vouchers, &c., shall have been fully inquired into by the different United States attorneys, and some definite conclusion arrived at as to the facts and the liability of the sureties.

The co-operation of the Solicitor of the Treasury and of the officers of the War Department having control of freedmen's affairs has been highly satisfactory, and with their further aid, together with the continued watchfulness of this Office, I anticipate still more beneficial results to the Department.

ARCHIVES DIVISION.

Number of new accounts received from the Paymaster-General.....	482
Number of paymasters' accounts on file awaiting settlement.....	77
Number of confirmed settlements received from the Second Comptroller and verified, briefed, and permanently filed :	
Paymasters'	270
Indian.....	218
Miscellaneous	2,531
	3,019
Paymasters' accounts re-arranged.....	498
Miscellaneous accounts withdrawn for reference, &c., and returned to files...	823
Vouchers withdrawn for the use of settling-clerks.....	14,789
Vouchers (paymasters' and miscellaneous) returned to settlements.....	45,978
Mutilated muster and pay rolls repaired and replaced in files	34,218
Number of letters written	776

REGISTRY AND CORRESPONDENCE DIVISION.

Number of letters written	21,923
Number of letters received.....	21,096
Number of letters referred to other Bureaus	1,667
Number of dead-letters received and registered.....	2,098
Number of letters recorded and indexed.....	1,716
Number of claims recorded, briefed, and registered	30,584
Number of miscellaneous vouchers received, stamped, and distributed	52,338
Number of letters (not included above) containing additional evidence in re- gard to claims received, briefed, and registered	12,486
Number of pay and bounty certificates examined, registered, and mailed.....	7,673
Number of pay and bounty certificates examined, registered, and sent to the Paymaster-General	4,405
Number of reports calling for requisitions sent to the War Department	439

The average number of clerks employed in the Office during the year was 183.

The customary statements and reports called for by law and the regulations of the Department were prepared and transmitted, as follows:

To the Secretary of the Treasury.—Annual report of the transactions of the Office during the fiscal year.

Monthly tabular statement showing the business transacted in the Office, and the number of accounts remaining unsettled.

Monthly report of absence from duty of employes, with reasons therefor.

Annual statement of the clerks and other persons employed in this Office during the fiscal year or any part thereof, showing the amount paid to each on account of salary, with place of residence, &c., in pursuance of section 11 of the act of August 12, 1842, and resolution of the House of Representatives of January 13, 1846.

To the Secretary of War.—Annual statement of disbursements from the appropriation for contingencies of the Army, prepared in detail for transmission to Congress, under the act of March 3, 1809.

To the Adjutant-General of the Army.—Monthly and annual statement of the recruiting-fund, and the appropriation for contingencies of the Adjutant-General's Department.

For convenience of reference I subjoin a consolidated statement of the business transacted in the Office during the fiscal year.

	On hand June 30, 1874.	Received during the year.	Disposed of during the year.	On hand June 30, 1874.	Amount involved in accounts au- dited and settle- ments made dur- ing the year.	Number of letters written.
<i>Accounts and settlements.</i>						
Paymasters'	194	457	506	145	14, 837, 714 29	2, 536
Indian agents' disbursing accounts.....	691	361	429	623	1, 610, 341 70	} 2, 218
Indian agents' property accounts.....	842	162	205	799	.....
Indian claims	24	1, 664	1, 678	10	4, 422, 865 55	} 79, 462
Bounty, arrears of pay, &c.....	25, 038	13, 582	19, 476	19, 144	981, 408 74	
Ordnance, medical and miscellaneous, in- cluding recruiting, bounty, &c, paid through the Freedmen's branch, War Department, &c	1, 082	2, 038	2, 264	856	4, 242, 264 99	2, 072
Clothing, camp and garrison equipage	4, 426	4, 156	4, 727	3, 855	.....	2, 672
Payments to the Soldiers' Home .....	.....	.....	25	.....	206, 125 63	.....
Payments to the National Home for Dis- abled Volunteer Soldiers.....	.....	.....	8	.....	887, 476 44	.....
Charges and credits to officers, transfers, &c.....	.....	.....	756	.....	375, 060 15	.....
Total.....	32, 297	22, 420	30, 074	25, 432	27, 563, 257 49	88, 990

In addition to the number of letters above reported, 42,331 were written in the book-keeper's archives, and other divisions of the Office, making the total 131,321.

In closing this report, I cannot refrain from bearing testimony to the patient industry, the intelligence, and fidelity manifested by the clerks of this Office in the discharge of their official duties. With scarcely an exception their conduct entitles them to especial commendation.

I am, sir, very respectfully,

E. B. FRENCH,
Auditor.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
Third Auditor's Office, September 15, 1875.

SIR: I have the honor to submit herewith the subjoined report of the operations of this Office for the fiscal year ended June 30, 1875.

The following statement shows, in tabular form, the number and amount of accounts received and settled, and the number and amount of unsettled accounts and claims on hand:

Description of accounts and claims.	Number of accounts remaining on hand June 30, 1874.	Number of accounts received during the year ending June 30, 1875.	Number of accounts settled in fiscal year ending June 30, 1875.		Number of accounts unsettled June 30, 1875.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money	1, 043	3, 297	3, 953	\$15, 809, 441 21	387	\$2, 578, 180 13
Quartermasters' property	282	3, 525	3, 294	.....	513	.....
Commissaries' money	405	1, 084	1, 007	3, 970, 268 84	482	1, 084, 878 97
Pension agents' money	639	798	619	19, 888, 428 52	818	29, 110, 805 77
Engineers' money	59	216	202	9, 494, 059 36	73	3, 630, 170 45
Signal officers' money	13	47	49	478, 864 52	11	91, 748 88
Signal officers' property .....	.....	1, 164	1, 018	.....	146	.....
Claims for horses lost	5, 068	883	471	89, 060 65	5, 480	981, 810 64
Claims for steamboats destroyed	71	5	4	55, 300 00	72	727, 396 37
Oregon war-claims	815	47	92	11, 265 24	770	62, 497 92
Miscellaneous claims	11, 571	7, 116	7, 714	3, 455, 870 81	10, 973	5, 140, 911 59
State war-claims	10	5	5	86, 513 60	10	3, 332, 893 21
Eight-hour claims, Quartermaster's Department .....	.....	311	311	12, 127 85	.....	.....
Eight-hour claims, Engineer Department .....	.....	194	194	6, 565 49	.....	.....
Montana war-claims .....	.....	32	32	39, 200 16	.....	.....
Dakota war-claims .....	.....	173	173	21, 862 25	.....	.....
Total	19, 976	18, 897	19, 138	53, 418, 828 50	19, 735	46, 741, 293 93

BOOK-KEEPER'S DIVISION.

The duty devolving upon this division is to keep the appropriation and money accounts of the Office. The average number of clerks engaged in this division during the period embraced in this report has been nine, and that number now constitutes its active force. The annexed statement (with the exception of appropriations for the Engineer Department, which are consolidated under the general head of "Sundry engineer appropriations,") shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this Office into the Treasury; and is a full exhibit of its financial operations for the fiscal year.

THIRD AUDITOR.

[illegible]

• Under the direction of the Signal Bureau.

PER CONTRA.

	Deposits.	Second Auditor's transfers.	Third Auditor's transfers.	Total.
The number of credit and counter requisitions drawn by the Secretaries of War and of the Interior on sundry persons in favor of the Treasurer of the United States is 725. On which repayments into the Treasury have been made during the fiscal year ending June 30, 1875, through the Third Auditor's Office, as follows	\$1,027,411 38	\$148,883 63	\$127,521 72	\$1,303,826 73

The number of credit and counter requisitions drawn by the Secretaries of War and of the Interior on sundry persons in favor of the Treasurer of the United States is 725.

On which repayments into the Treasury have been made during the fiscal year ending June 30, 1875, through the Third Auditor's Office, as follows -----

QUARTERMASTER'S DIVISION.

The accounts of quartermasters cover a wide range of money and property responsibility. The former embraces disbursements for barracks and quarters, hospitals, store-houses, offices, stables, and transportation of Army supplies; the purchase of Army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, and stationery; payments of hired men, and of "per diem" to extra-duty men; expenses incurred in the pursuit and apprehension of deserters; for the burial of officers and soldiers; for hired escorts, expressmen, interpreters, spies, and guides; for veterinary surgeons and medicines for horses; for supplying posts with water; and for all other proper and authorized outlays connected with the movements and operations of the Army not expressly assigned to any other Department.

Property purchased with the funds of the Quartermaster's Department is accounted for upon "returns" transmitted through the Quartermaster-General to this Office, (with the exception of "returns of clothing, camp and garrison equipage," which come under the supervision of the Second Auditor,) showing that the disposition made of it is in accordance with law and Army regulations.

	Money accounts.		Property returns.	Supplemental settlements.		
	Number.	Amount involved.		Property.	Money.	Amount involved.
On hand per last report	1,043	\$3,709,310 37	282			
Received during the fiscal year	3,297	14,078,310 97	3,525	87	1,079	\$9,096,283 58
Total	4,340	17,787,621 34	3,807	87	1,079	9,096,283 58
Reported during the fiscal year	3,953	15,809,441 21	3,094	87	1,079	9,096,283 58
Remaining unsettled	387	2,578,180 13	513			
.....	4,340	18,387,621 34	3,807	87	1,079	9,096,283 58

	Signal accounts.			Total.	
	Property.	Money.	Amount involved.	Number.	Amount involved.
Report		13	\$137,043 58	1,338	\$3,846,353 93
in fiscal year	1,164	47	433,569 82	9,109	24,203,164 37
.....	1,164	60	570,613 40	10,537	28,054,518 38
in fiscal year	1,018	49	478,864 52	9,480	25,384,569 31
ed	146	11	91,748 88	1,057	2,669,949 01
.....	1,164	60	570,613 40	10,537	28,054,518 38

letters written, 10,093; average number of clerks employed, 127.85; number of pages written, 19,816; number of vouchers examined, 127.85; number of claims examined under the eight-hour law, 311; in-

Congress, approved June 23, 1870, "to authorize the settlement of accounts of officers of the Army and Navy," the provisions were extended till June 23, 1875, has proved to be a wise law as regards the adjustment of the accounts of officers of

the Quartermaster's Department. As evidence of this fact, it may be stated that four years ago the force employed on this division was one hundred and thirty clerks, and it was estimated that with this force many years would be required to close up the accumulated work of the division unless some change in the transaction of its business was adopted. This change was made under the provisions of the act above referred to, and vigorous efforts were put forth to systematize the work. Less than four years have passed, and the work is practically accomplished. The working-force of the division has been reduced to forty-three clerks. Of the vast number of returns of quartermaster stores rendered during the war, the most of which were made up by volunteer officers, only ten remain unadjusted, and these, for various reasons, cannot be closed.

The accounts of all bonded delinquent officers are in course of adjustment, and are transmitted to the Second Comptroller for his action thereon, as rapidly as practicable. Suit is recommended to be brought against the sureties of the delinquent, if the Second Comptroller shall so direct, and steps taken to recover the amounts due the Government.

All claims arising under the second section of the act of Congress approved May 18, 1872, known as "the eight-hour law," have been promptly examined and adjusted. In every case where the claimant could be found, payment has been made. The amount disbursed to employes of the Quartermaster's Department has been much less than was originally estimated, amounting only to \$23,562.41.

SUBSISTENCE DIVISION.

This division examines the accounts of all commissaries and acting commissaries in the Army, whose duties are to purchase the provisions and stores necessary for its subsistence, and to see to their proper distribution. These commissaries render monthly money-accounts, with proper vouchers for disbursements of the funds intrusted to them; together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary-General of Subsistence, and are examined and audited in this division. The money-accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result, and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the vouchers and papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this Office.

	Money accounts.		Provision returns.
	No.	Amount involved.	
On hand per last report, June 30, 1874	405	\$790, 247 70	300
Received during fiscal year.....	1, 084	4, 264, 900 11	1, 084
Total.....	1, 489	5, 055, 147 81	1, 384
Audited during fiscal year	1, 007	3, 970, 268 84	1, 006
Remaining on hand June 30, 1875.....	482	1, 084, 878 97	378

Number of vouchers examined, 52,335; number of letters written, 894; number of "differences" written, 631; number of queries answered, 825; average number of clerks, 64.

ENGINEER DIVISION.

This division is employed in the examination of accounts of the officers and agents of the Engineer Department, who, under direction of the Chief of Engineers of the Army, (except the superintendent of the Military Academy at West Point, whose disbursements are directed by the Inspector-General,) disburse moneys out of the various appropriations—now 248 in number—made from time to time by Congress, for works of a public nature, which may be classed under the following general heads, viz:

The purchase of sites and materials for, and construction and repairs of, the various fortifications throughout the United States.

Construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field.

Surveys on the Atlantic and Pacific coasts.

Examination and surveys of the northern and western lakes and rivers.

Construction and repairs of breakwaters.

Repairs and improvement of harbors, both on sea and lake coasts.

Improvement of rivers and purchase of snag and dredge boats for the same; and

The expenses of the Military Academy at West Point.

The transactions of the division for the fiscal year are shown by the following statement, viz:

	Accounts.	
	Number of quarters.	Amount involved.
1st, (June 30, 1874)	39	\$4,841,886 88
2nd	216	8,222,942 93
3rd	275	13,124,229 21
4th	202	9,494,056 36
5th, (June 30, 1875)	73	3,630,170 45
6th	275	13,124,229 21

and "eight-hour" claims have been received and examined, involving \$6,565.49; also, many consolidated rolls of this law, and a large amount of miscellaneous work done, will be reported in detail.

Accounts of the officers of the Engineer Corps received, and on file in this division, number 415.

Letters written, 2,004; number of clerks employed, 8.

STATE CLAIMS DIVISION.

This division embrace the settlement, under the various provisions of Congress relating thereto, of all claims of the States and Territories for the "Costs, charges, and expenses incurred by them for enrolling, subsisting, clothing, supplying, arming, paying, and transporting their troops employed in

aiding to suppress the recent insurrection against the United States ;” also, of all claims arising out of Indian and other border invasions.

	Original accounts.		Suspended accounts.	
	No.	Amount.	No.	Amount.
On hand June 30, 1874.....	10	\$990, 760 54	49	\$4, 712, 030 72
Received during the fiscal year	5	2, 428, 646 27	3	19, 057 58
Total	15	3, 419, 406 81	52	4, 731, 088 30
Reported during the fiscal year.....	5	86, 513 60	8	228, 941 18
Balance remaining on hand June 30, 1875.....	10	3, 332, 893 21	44	4, 502, 147 12

	Montana war claims.		Dakota war claims.	
	No.	Amount.	No.	Amount.
On hand June 30, 1874.....				
Received during the fiscal year	32	\$39, 200 16	173	\$21, 862 25
Total	32	39, 200 16	173	21, 862 25
Reported during the fiscal year	32	39, 200 16	173	21, 862 25
Balance remaining on hand June 30, 1875.....				

Number of letters written during the year, 94; number of clerks employed during the year, 2.

CLAIMS DIVISION.

This division has the settlement of claims of a miscellaneous character, arising in the various branches of service in the War Department, and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employes, mileage, court-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad cars, engines, &c., lost in the military service; claims growing out of the Oregon and Washington War of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress; and claims not otherwise assigned for adjudication.

Miscellaneous claims.

	No.	Amount claimed.	Amount allowed,
On hand July 1, 1874.....	11, 571	*\$4, 720, 558 87	.....
Received during the year	7, 116	†3, 876, 222 53	.....
Total	18, 687	8, 596, 781 40	.....
Disposed of during the year.....	7, 714	‡3, 455, 870 81	\$2, 355, 390 67
On hand July 1, 1875.....	10, 973	§5, 140, 910 59	.....

* This is the amount claimed in 10,259 cases, the amounts claimed in the others (1,312) not being stated.
† This is the amount claimed in 6,746 cases, the amounts claimed in the others (370) not being stated.
‡ This is the amount claimed in 7,475 cases, the amounts claimed in the others (239) not being stated.
§ This is the amount claimed in 9,530 cases, the amounts claimed in the others (1,443) not being stated.

Number of letters written, 5,237.

Oregon and Washington Indian war claims, 1855-'56.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1874	815	*\$67, 574 34	.....
Received during the year	47	†3, 683 67	.....
Total	862	71, 258 01	.....
Disposed of during the year	92	‡8, 760 09	\$11, 265 94
On hand July 1, 1875	770	§62, 497 92	.....

* This is the amount claimed in 390 cases, the amounts claimed in the others (425) not being stated.

† This is the amount claimed in 23 cases, the amounts claimed in the others (24) not being stated.

‡ This is the amount claimed in 33 cases, the amounts claimed in the others (57) not being stated.

§ This is the amount claimed in 392 cases, the amounts claimed in the others (578) not being stated.

Number of letters written, 99.

Lost vessels, &c., act March 3, 1849.

	No.	Amount claimed.	Amount allowed.
On hand July 1, 1874	71	\$710, 296 37	.....
Received during the year	5	*72, 400 00	.....
Total	76	782, 696 37	.....
Disposed of during the year	4	73, 300 00	\$29, 075 00
On hand July 1, 1875	72	†727, 396 37	.....

* This is the amount claimed in 4 cases, the amount claimed in the other case not being stated.

† This is the amount claimed in 71 cases, the amount claimed in the other case not being stated.

Number of letters written, 4.

By a comparison of this statement with the one submitted at the end of the previous fiscal year it will be perceived that the claims filed during this year were 1,822 less in number than those filed in that year; that 2,295 more claims were disposed of than were disposed of during the previous year, and that 598 more claims were disposed of than were received during the fiscal year; also, that the amount allowed exceeded that of the previous year in the sum of \$133,860.45, while the letters written were 2,161 more than those written during the prior year.

The acts of the last Congress which covered into the Treasury all balances of appropriations which had stood upon the books of the Treasury for two years very greatly increased the labors of this division, rendering necessary the writing of large numbers of letters of explanation to disappointed claimants, and the answering of almost innumerable questions of importunate agents and attorneys. Yet, notwithstanding the imposition of these burdens, and many others which might be referred to, growing out of such legislation, there has been no falling off in the work done, but, on the contrary, a decided increase in the number of the claims disposed of, and therefore of the amount allowed.

I have uniformly refused to recommend claims for the use and occupation of real estate in the States declared in insurrection, even when they arose upon contract, yet claims for rent have become very numerous; and it is found that they are, as a general thing, very badly prepared, and very poorly supported, rendering a settlement of many of them utterly impossible.

The difficulty of effecting such settlements has been greatly enhanced

since the Quartermaster-General ceased to make investigation of their merits by sending out agents to examine and report upon them. These examinations fall properly within the province of that Office, the property having been seized or rented by officers of his Department in almost every instance. It is respectfully suggested that you recommend to the consideration of Congress the extension of the provisions of section 3488, Revised Statutes, to all classes of claims that are settled in this Office, in order that the interests of the Government may be protected against the *ex-parte* statements of interested claimants and their attorneys. Such an act would be especially useful at present in the examination of claims for rent of property, but it should not be limited to that class of claims.

HORSE-CLAIMS DIVISION.

This division is engaged in settling claims for compensation for the loss of horses and equipage sustained by officers or enlisted men while in the military service of the United States, and for the loss of horses, mules, oxen, wagons, sleighs, and harness, while in said service by impressment or contract.

The number of claims received and docketed during the year is 661, in which the aggregate amount claimed is \$92,066.44. The number settled and finally disposed of during the same period (including those received prior as well as during the year) is 471, in which the aggregate amount claimed is \$89,060.65, and on which the aggregate amount allowed is \$68,214.71.

There have been during the year 1,220 briefs made; 3,671 claims examined and suspended; 2,809 letters received and docketed, and 7,972 letters written.

The following table presents the condition of the business of this division at the commencement and close of the year, as well as its progress through the year :

	No.	Amount.	No.	Amount.
Claims on hand July 1, 1874			5,068	\$946,506 98
Claims received during the year			661	92,066 44
Claims reconsidered during the year			222	32,297 84
Total			5,951	1,070,871 26
Claims allowed during the year	416	\$68,214 71		
Rejected on same		12,974 95		
Amount claimed		81,189 66		
Claims disallowed during the year	55	7,870 99		
Deduct as finally disposed of during the year			471	89,060 65
Claims on hand July 1, 1875			5,480	981,810 61

As will be seen by the above statement, the work of this division is gaining quite rapidly; nearly one-third more claims having been received than disposed of during the year.

There are six clerks employed in the division, including the clerk in charge, and to do the work that is necessary to be done as it accrues there should be at least eight.

Notwithstanding the fact that the work done during the year ending June 30, 1874, was considered very creditable to the division, the same clerks accomplished one-third more during the last fiscal year.

PENSION DIVISION.

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensions throughout the United

States. The Commissioner of Pensions is charged with the allowance of all claims for pensions under existing laws. The certificate issued in favor of the pensioner is sent directly to the agent for paying pensions, and at the same time a report (being a copy of the certificate) is sent to this Office. This report is recorded in a roll-book, prepared for each agency, on which are given the name in full, rate, date of commencement, termination, or other data, to assist in the proper adjustment of payments made.

An account is also kept with each pension-agent, charging him with all moneys advanced for payment to pensioners, under his proper bond and fiscal year. At the end of each month the agent forwards his vouchers, abstract, and money statement directly to this Office, where a preliminary examination is made to see if the money advanced is properly accounted for, and then the account is acknowledged and filed, awaiting audit. Each voucher is afterward carefully examined, and the payment made entered on the roll-book opposite the pensioner's name. The agent's account, when audited, is reported to the Second Comptroller for his revision and approval, and, after revision, is returned to this Office. The agent is then notified of any errors that may have been found, and the account placed in the settled files, where it permanently remains. In cases of defalcation, certified copies of all papers or statements of accounts are prepared and forwarded to the Second Comptroller, who files therewith a certified copy of the bond, and forwards the same to the Solicitor of the Treasury for prosecution.

By the act of July 8, 1870, pensioners are paid quarterly instead of semi-annually as before, which more than doubles the amount of labor to be performed in examining, filing, and auditing accounts. The act of July 12, 1870, requires all accounts to be audited by fiscal years, and the unexpended balances to be covered into the Treasury. As applied to pensions, the law works admirably. The act of February 14, 1871, granted pensions to survivors of the war of 1812, who served not less than sixty days, and to their widows who were married prior to the treaty of peace.

The act of June 8, 1872, amended the act of June 6, 1866, and increased the pensions, according to disability, to \$18, \$24, and \$31.25 per month, which act was further amended March 3, 1873, by allowing the \$18 to be divided *pro rata* for corresponding disability. The act of June 8, 1874, further amended the same by granting and increasing to pensioners who lost an arm above the elbow, or a leg above the knee, to \$24 per month, provided they did not receive an artificial limb or commutation therefor.

Amounts to the credit of pension appropriations carried to surplus fund under act of June 20, 1874, being outstanding balances prior to June 30, 1872:

Invalids, fiscal year 1870-'71	\$793, 450 15
Widows and others, 1870-'71	8, 110, 813 42
War 1812, act February 14, 1871, 1870-'71.....	222, 148 28
Invalids, 1871-'72.....	218, 733 79
Widows and others, 1871-'72	1, 199, 470 66
War 1812, act February 14, 1871, 1871-'72.....	1, 832, 505 06
	<hr/>
	12, 377, 121 36

Amounts refunded to credit of the following appropriations during the fiscal year ending June 30, 1875:

Invalid, 1870-'71	\$228 94
Widows and others, 1870-'71	12, 996 01
Invalid, 1871-'72	1, 227 94

Widows and others, 1871-'72	\$2,475 70
War 1812, 1871-'72.....	74 81
Balance on hand June 30, 1874, appropriation 1872-'73	1,036,343 09
Amount refunded during the year.....do.....	9,120 03
	1,045,463 12
Amount paid on settlement of accounts.....	9,872 62
Balance to credit of appropriation June 30, 1875.....	1,035,590 50
Balance on hand June 30, 1874, appropriation 1873-'74.....	1,773 01
Amount refunded during the year.....do.....	236,016 34
	237,789 35
Amount paid out during the year.....	23,733 18
Balance to credit of appropriation June 30, 1875	214,056 17
Amount appropriated to pay Army pensions for the fiscal year ending June 30, 1875.....	29,500,000 00
Amount drawn from the Treasury.....	29,492,920 20
Balance to credit of appropriation.....	7,079 80
Total amount advanced to pension agents.....	29,629,157 94
Total amount paid on audited accounts, (miscellaneous).....	5,719 19
	29,634,877 13
Amounts refunded to credit of appropriation.....	141,956 93
Balance expended to be accounted for.....	29,492,920 20
Amount paid to pensioners at the several agencies.....	29,171,179 55
Amount paid on audited accounts, (miscellaneous).....	5,719 19
Amount refunded by agents as errors not charged.....	98 22
Amount refunded by agents on change of bond.....	140,038 08
Amount refunded by agents as unexpended balance.....	.....
Amount, June 30, 1875, not yet credited.....	317,842 09
	29,634,877 13

Number of pensioners added to the roll :

Invalid	5,519
Widows and others.....	4,614
War 1812	652

Number of increased pensioners :

Invalid	13,483
Widows and others.....	1,927

Total number of names of pensioners on the rolls, not including minor children. 242,000

The following tabular statement shows the number of accounts received and audited during the fiscal year ending June 30, 1875 :

	Number.	Amount involved.
Accounts on hand June 30, 1874.....	639	\$19,426,378 75
Accounts received during the year	798	29,572,855 54
Total.....	1,437	48,999,234 29
Accounts reported during the year.....	619	19,888,428 52
Accounts on hand unsettled	818	29,110,805 77
Total.....	1,437	48,999,234 29

The unsettled accounts on file and in hand are divided as follows, viz :

Fiscal year ending June 30, 1874	207
Fiscal year ending June 30, 1875	611
Total	818

Pensioners recorded and restored	10,777
Pensioners transferred.....	5,040
Pensioners increased.....	25,874
Changes and errors noted.....	8,820
Pension vouchers examined.....	566,844
Payments entered on roll-books.....	535,825
Pages of abstracts added.....	19,766
Pages of miscellaneous copied.....	1,207
Copies of surgeon's certificate sent to Commissioner of Pensions in increase cases.....	1,475
Letters received and entered.....	4,065
Letters written.....	4,579
Artificial limbs recorded.....	668

Ninety-six special settlements were made, (the number not being included in the tabular statement above,) mostly of old accounts, which had been closed.

Fifty-eight settlements, involving the sum of \$2,316.88, were made on account of lost or destroyed pension checks, as provided for by act of Congress.

The changes in the laws for the payment of pensioners necessitated corresponding changes in the roll-books in which the names of pensioners and the payments to them are recorded. New books were procured with appropriate headings, and while the work of copying the names of pensioners into these books was in progress, the labor of a number of clerks was taken from the settlement of accounts of pension-agents. During the fiscal year, and from January 1, 1874, to April 30, 1875, this work was going on, and now the entire rolls of the several agencies have been copied into 117 large volumes, of 300 pages each, comprising the transfer of over 300,000 names. This has been done with a great deal of care, and without the employment of any additional force. It has thus resulted that the accounts of pension-agents have not been settled as promptly as I desired; but the work of copying these names into the new books has been done, and well done, and there is now a separate roll for each agency, which was not the case with the old books. Settlements can now be made with greater facility and satisfaction. The work in the record section is up to date, and the surplus force employed thereon has been transferred to the settlement of accounts.

The force employed in this division numbered 45 clerks and 2 copyists.

ARMY PENSIONS.

Unexpended balances in hands of pension-agents June 30, 1875.

State.	Agency.	Name of agent.	Due United States.	Due agent.
Arkansas.....	Little Rock.....	A. D. Thomas.....	\$3,562 24	.....
Connecticut.....	Hartford.....	Daniel C. Rodman.....	6,230 07	.....
California.....	San Francisco.....	Henry R. Reed.....	5,534 95	.....
District of Columbia...	Washington.....	David C. Cox.....	4,027 85	.....
Delaware.....	Wilmington.....	Daniel Burton.....	1,912 01	.....
Indiana.....	Fort Wayne.....	Hiram Iddings.....	1,066 04	.....
Do.....	Indianapolis.....	W. H. H. Terrell.....	.....	\$295 48
Do.....	Madison.....	Mark Tilton.....	10,760 33	.....
Illinois.....	Chicago.....	Ada C. Sweet.....	13,718 93	.....
Do.....	Quincy.....	Benjamin Prentiss.....	21 24	.....
Do.....	Springfield.....	Jesse H. Moore.....	8,516 87	.....
Do.....	Salem.....	W. E. McMackin.....	56 16	.....
Iowa.....	Dubuque.....	Jacob Rich.....	8,462 45	.....
Do.....	Des Moines.....	Benjamin F. Gue.....	6,631 91	.....
Do.....	Fairfield.....	David B. Wilson.....	.....	.....
Kentucky.....	Louisville.....	Robert M. Kelly.....	8,501 34	.....
Do.....	Lexington.....	John A. Prall.....	8,153 89	20
Kansas.....	Topeka.....	Charles B. Lines.....	.....	.....
Do.....	do.....	John M. Allen.....	.....	932
Louisiana.....	New Orleans.....	Robert H. Isabelle.....	2 29	.....
Maine.....	Augusta.....	Franklin M. Drew.....	131 07	.....
Do.....	Bangor.....	Samuel B. Morrison.....	.....	.....
Do.....	do.....	Edward E. Small.....	15,630 27	.....
Do.....	Portland.....	George L. Beal.....	6,830 03	.....
Massachusetts.....	Boston.....	Charles E. Phelps.....	.....	.....
Do.....	do.....	Daniel W. Gooch.....	17,858 20	.....
Do.....	Fitchburgh.....	John W. Kimball.....	2,231 27	.....
Maryland.....	Baltimore.....	Harrison Adreon.....	6,303 83	.....
Missouri.....	Macon City.....	William C. Ebert.....	.....	.....
Do.....	do.....	John T. Clements.....	8,369 38	.....
Do.....	Saint Louis.....	Alton R. Easton.....	12,228 91	.....
Michigan.....	Detroit.....	Samuel Post.....	1,184 44	.....
Do.....	Grand Rapids.....	Thaddeus Foot, jr.....	1,112 73	.....
Minnesota.....	Saint Paul.....	Ephraim McMurtrie.....	6,963 22	.....
Mississippi.....	Vicksburgh.....	John T. Rankin.....	.....	29 83
New Hampshire.....	Concord.....	Alvah Smith.....	1,692 13	.....
Do.....	Portsmouth.....	Daniel J. Vaughan.....	2,210 66	.....
New York.....	Albany.....	S. H. H. Parsons.....	12,851 84	.....
Do.....	Brooklyn.....	James McLeer.....	7,738 72	.....
Do.....	Canandaigua.....	Leander M. Drury.....	7,734 42	.....
Do.....	New York City.....	Silas B. Dutcher.....	3,197 72	.....
New Jersey.....	Trenton.....	James F. Rusling.....	10,627 78	.....
North Carolina.....	Raleigh.....	Charles H. Belvin.....	6,196 46	.....
Nebraska.....	Omaha.....	C. L. Bristol.....	4,643 28	.....
New Mexico.....	Santa Fé.....	Abram G. Hoyt.....	520 86	.....
Ohio.....	Columbus.....	John A. Norris.....	5,400 80	.....
Do.....	Cincinnati.....	Charles E. Brown.....	3,203 83	.....
Do.....	Cleveland.....	Seth M. Barber.....	6,929 81	.....
Oregon.....	Portland.....	S. J. McCormick.....	1,710 41	.....
Pennsylvania.....	Pittsburgh.....	James McGregor.....	11,199 22	.....
Do.....	Philadelphia.....	David R. B. Nevin.....	19,013 72	.....
Do.....	do.....	Horatio G. Sickles.....	5,306 40	.....
Rhode Island.....	Providence.....	Charles R. Brayton.....	.....	.....
Do.....	do.....	John L. Clark.....	967 67	.....
Tennessee.....	Knoxville.....	Daniel T. Boynton.....	3,131 35	.....
Do.....	Nashville.....	William Y. Elliott.....	20 94	.....
Vermont.....	Burlington.....	John L. Barstow.....	1,855 38	.....
Do.....	Montpelier.....	Stephen Thomas.....	5,491 96	.....
Virginia.....	Richmond.....	Andrew Washburn.....	.....	.....
Do.....	do.....	L. H. Chandler.....	2,222 04	.....
West Virginia.....	Wheeling.....	Thomas M. Harris.....	9,258 56	.....
Wisconsin.....	La Crosse.....	John A. Kellogg.....	.....	.....
Do.....	do.....	B. F. Bryant.....	.....	33 69
Do.....	Madison.....	Thomas Reynolds.....	.....	.....
Do.....	Milwaukee.....	Edward Ferguson.....	18,030 46	.....
Washington Territory.....	Vancouver.....	S. W. Brown.....	702 27	.....
Total.....	.....	.....	318,210 61	368 52
Deduct amounts due agents.....	.....	.....	368 52	.....
Balance, June 30, 1875.....	.....	.....	317,842 09	.....

State.	Total.
Arkansas.....	\$141,437 76
Connecticut.....	423,769 93
California.....	88,485 05
District of Columbia.....	835,974 15
Delaware.....	76,087 99
Indiana.....	503,990 96
Do.....	1,965,913 92
Do.....	419,264 57
Illinois.....	622,132 82
Do.....	434,961 35
Do.....	521,766 72
Do.....	835,017 58
Iowa.....	356,555 55
Do.....	326,647 85
Do.....	406,475 12
Kentucky.....	532,684 16
Do.....	366,845 04
Kansas.....	73,920 87
Do.....	254,316 11
Louisiana.....	136,840 34
Madison.....	404,668 93
Do.....	579,369 23
Do.....	81,480 00
Do.....	438,169 97
Massachusetts.....	790,806 76
Do.....	256,333 04
Do.....	342,768 73
Maryland.....	368,696 17
Missouri.....	214,561 62
Do.....	212,109 37
Do.....	612,714 59
Michigan.....	1,020,135 79
Do.....	238,867 27
Minnesota.....	303,036 78
Mississippi.....	72,428 83
New Hampshire.....	406,338 86
Do.....	107,787 34
New York.....	1,417,257 90
Do.....	292,861 29
Do.....	1,374,630 88
Do.....	1,067,004 69
New Jersey.....	569,561 49
North Carolina.....	112,668 11
Nebraska.....	74,356 72
New Mexico.....	5,979 14
Ohio.....	839,569 90

Do.....	Cincinnati.....	Charles E. Brown.....	575 00	453,387 06	60,888 07	602,806 09	1,906,794 17
Do.....	Cleveland.....	Seth M. Barber.....	900 00	246,370 96	46,088 91	371,848 70	764,301 69
Oregon.....	Oregon City.....	Henry Warren.....		176 40		216 39	392 79
Do.....	Portland.....			8,984 70	2,406 00	6,608 89	18,289 59
Pennsylvania.....	Pittsburgh.....		306 00	308,133 49	35,083 16	458,603 37	892,800 04
Do.....	Philadelphia.....		1,076 40	1,081,847 11	58,633 07	15,493 73	1,167,940 31
Do.....	do.....				36,654 54	1,374,402 67	1,311,057 41
Rhode Island.....	Providence.....			906 00	31 87	1,301 43	1,429 29
Do.....	do.....		50 00	55,080 97	3,233 34	93,863 63	154,747 94
Tennessee.....	Knoxville.....			81,470 15	40,034 19	926,368 39	409,913 73
Do.....	Nashville.....	William Y. Elliott.....		35,974 62	70,854 57	183,633 73	272,429 92
Vermont.....	Burlington.....	John L. Barstow.....	150 00	97,999 17	13,925 30	131,770 15	243,144 62
Do.....	Montpelier.....			121,366 50	16,368 79	141,601 62	379,557 11
Virginia.....	Richmond.....			12,749 34	61,607 51	25,695 12	100,051 99
Do.....	do.....			12,837 85	49,417 32	90,478 72	62,733 99
West Virginia.....	Wheeling.....			167,019 92	47,216 51	371,446 62	485,683 05
Wisconsin.....	La Crosse.....	John A. Kellogg.....	100 00	57,324 47	4,114 66	80,309 45	141,948 58
Do.....	do.....	B. F. Bryant.....		17,073 59	1,152 00	29,351 32	47,578 91
Do.....	Madison.....	Thomas Reynolds.....	50 00	142,970 47	12,059 46	189,387 67	343,467 60
Do.....	Milwaukee.....	Edward Ferguson.....	125 00	181,570 91	11,884 45	348,439 72	449,020 08
Washington Territory.....	Vancouver.....	S. W. Brown.....		98 13	96 00	144 99	359 11
Total.....			15,179 07	11,740,725 93	1,891,302 08	15,533,647 75	59,180,865 41
Deduct amounts refunded during the year.....				3,043 05	3 50	6,639 31	9,685 86
Total.....			15,179 07	11,737,682 88	1,891,298 16	15,527,008 44	59,171,179 55

COLLECTION DIVISION.

The following table shows the work of this division in the months named :

Month.	Delinquents re- corded.	Entries on reg- ister.	Special cases.			Letters written.	Cases prepared for suit.
			Number of cases ex- amined.	Containing vouchers.	Accounts re- ferred to.		
1874.							
July.....	127	96	209	331	319	126	1
August.....	87	311	117	209	60	58	.....
September.....	.....	107	192	305	102	33	.....
October.....	.....	104	107	.....	129	35	.....
November.....	.....	212	227	297	171	69	.....
December.....	.....	103	167	3, 113	237	79	.....
1875.							
January.....	.....	163	106	420	143	87	1
February.....	.....	203	170	510	284	107	.....
March.....	20	194	247	348	262	62	.....
April.....	.....	324	411	883	540	155	.....
May.....	.....	193	193	14, 787	325	112	3
June.....	.....	276	293	1, 548	790	138	2
	234	2, 286	2, 439	22, 751	3, 352	1, 061	7

The "special cases" named above embrace requests for varied information from the files of the Office; many cases show no vouchers examined, but close scrutiny of voluminous papers is required to get at the facts desired, and much time is necessarily consumed in the research, but it is impossible to show the amount of work done in a tabular form. The system of examination to ascertain if certifying officers have taken up and accounted for property purchased, and checking the abstract of the accounting officers, has resulted in disclosing many instances of duplicate claims presented, and preventing double payments.

The accounts of all officers referred for suit have been prepared and forwarded to the Second Comptroller. A large number of apparently delinquent officers have forwarded explanations, thus enabling the accounting officers to close their accounts, and, in a few instances, money has been paid for the same purpose. How to reach the delinquents still on the books, or their legal representatives, and induce payment of apparent balances due the United States, or proper explanations, is a problem which has not yet been satisfactorily solved.

BOUNTY-LAND AND PENSION DIVISION, WAR OF 1812.

During the fiscal year, eighteen hundred and ninety pension claims (1,890) under act of Congress of February 14, 1871, have been examined and the services properly certified to the Commissioner of Pensions.

Five hundred and fourteen bounty-land claims (514) were examined and properly certified.

Three hundred and fifty-seven letters (357) were written on matters relating to the war of 1812, and the war of the Revolution.

POSTAGE-STAMPS.

The following statement shows the number of official postage-stamps used in this Office during the fiscal year ended June 30, 1875 :

Date.	1-st.	2.	3.	6.	7.	10.	12.	15.	24.	30.	90.
1874.											
July.....	109	461	1,583	360	2	11	42	10	....	13	7
August.....	2	303	968	359	....	3	33	14	4	4	1
September.....	....	419	1,332	321	....	....	16	....	....	7	2
October.....	50	405	1,416	165	5	5	8	1	....	1	2
November.....	....	377	1,053	237	....	2	14	2	5	9	10
December.....	....	517	1,385	290	5	2	2	18	1	4	....
1875.											
January.....	4	354	1,251	196	....	6	....	7	....	9	1
February.....	191	393	1,253	239	....	16	11	....	....	....	....
March.....	612	356	1,486	552	....	11	16	....	1	2	....
April.....	....	373	1,308	796	....	1	7	2	....	4	....
May.....	....	398	1,794	688	....	2	....	4	5	....	2
June.....	....	329	1,527	196	....	....	1	1	8	....	2
Total.....	968	4,685	16,356	4,399	12	59	150	59	24	53	27

THE FILES.

From March, 1817, to the end of the last fiscal year, the
whole number of official money-settlements filed was..... 148,562
Number added during this year..... 7,431

Total to June 30, 1875..... 155,993

There are also a large number of property settlements and provision returns on file; but as a portion of them are filed by letters only, the entire number cannot well be ascertained. Some two thousand (2,000) of this class have been added during the year.

The settlements now occupy four rooms, containing, in all, about twenty-eight thousand (28,000) cubic feet of space available for files. Owing to certain alterations made in the large room, and the removal therefrom of the rolls of the war of 1812, it is probable there will be room for the incoming accounts up to June 30, 1876.

At present, the files are in good condition; but the rooms, with one exception, are uncomfortable and unsafe, none of them being fire-proof, and some steps should be taken at an early day to procure a fire-proof building, not only for the valuable papers already filed, upon which large sums have been paid, but also for the additional settlements which are added year by year.

There are ten lady copyists assigned to this Office, who have been usefully employed during the year. The number of difference-sheets registered was 980, miscellaneous papers 3,921; total, 4,901. The number of pages of difference-sheets copied and compared was 3,354, number of miscellaneous papers, 13,503 pages; number of pages of letters, 3,598; total, 20,455 pages.

The business of some portions of the Office shows considerable increase; but the work has been performed as promptly as the force in the Office could perform it. The persons employed have been generally faithful and efficient in the discharge of the duties assigned them; but, for the reasons stated above, some accounts in the pension division have not been examined and reported as early as was desirable. The work of transferring the names of pensioners into new books having been completed, the work in that division, it is hoped, will be brought up without delay.

Respectfully submitted.

ALLAN RUTHERFORD, Auditor.

Hon. BENJAMIN H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

Statement of the work performed by the book-keepers' section from July 1, 1874, to June 30, 1875, inclusive—Paris H. Folsom in charge.

Date.	Number of pay-requisitions.	Amount of pay-requisitions.	Number of repay-requisitions.	Amount of repay-requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts.	Accounts received.	Accounts mailed.	Summary statements entered.	Reports entered.	Cheques entered.
1874.													
July	938	\$3,407,952 85	22	\$109,993 86	179	398	73	41	2	■	53	94	14
August	169	2,677,474 16	7	213,067 91	154	246	11	43	...	...	35	36	2
September	166	3,309,735 07	25	612,979 80	196	300	50	42	...	...	46	23	...
October	165	2,592,113 68	17	240,380 40	135	295	43	142	2	2	...	15	11
November	140	2,145,215 57	10	156,295 16	128	222	41	116	...	...	129	...	...
December	150	2,710,063 69	20	917,211 00	142	228	160	46	1	1	44	...	19
1875.													
January	152	1,964,870 18	31	841,505 63	130	248	117	51	48	48	60	...	19
February	139	1,329,593 12	15	215,616 71	106	163	106	177	8	8	35	...	12
March	142	2,125,509 56	12	317,915 61	126	290	137	54	140	149	119	...	21
April	186	1,911,179 88	23	711,648 76	135	248	222	65	194	194	57	...	14
May	143	1,138,362 42	18	247,398 39	154	243	199	74	136	136	94	...	36
June	129	1,186,054 05	19	112,814 77	172	249	152	540	11	11	62	...	44
Total	1,919	26,498,130 30	213	4,697,428 00	1,625	3,129	1,329	1,391	551	551	761	238	253

Average number of clerks employed, 47.]

the work performed by the general claims section for the year ending June 30, 1875—Robert Kearon in charge.

Date.	Claims—		Amount involved.	Letters written.	Number of reports on application for—		
	Received.	Adjusted.			Pension.	Bounty-land.	Admission to Naval Asylum.
1874.							
July	174	...	...	...	...	...	...
August	177	113	\$14,092 98	474	35	4	...
September	136	166	14,802 63	512	26	11	...
October	107	108	10,152 75	418	41	3	...
November	158	153	31,122 63	431	23	...	...
December	97	108	9,655 25	386	27	2	...
Total	125	148	20,452 90	491	20	6	...
1875.							
January	165	132	16,087 46	450	...	5	...
February	114	114	8,144 55	469	30	4	1
March	138	119	47,351 25	329	41	1	1
April	127	119	28,371 45	448	24	1	1
May	83	150	25,853 41	345	19	1	1
June	116	124	17,674 63	333	29	2	1
Total	1,717	1,532	243,561 89	5,296	340	42	6

number of clerks employed, 8.

Statement of the work performed by the navy-agents' section for the fiscal year ending June 30, 1875—William F. Stidham in charge.

Date.	Accounts received.	Accounts settled.	Amount involved.	Letters received.	Letters written.
1874.					
July	18	17	\$402,881 37	248	198
August.....	17	12	2,058,646 20	193	200
September	6	16	8,374,046 10	141	89
October	13	11	91,646 81	203	206
November.....	25	22	251,336 00	185	186
December	12	14	2,474,344 31	161	124
1875.					
January.....	47	49	726,432 35	140	120
February.....	14	7	1,450,669 53	164	122
March.....	15	21	2,233,283 35	141	123
April	11	8	175,609 08	176	135
May.....	243	11	232,876 69	167	140
June	353	19	4,400,550 57	204	155
Total	779	207	22,879,322 36	2,123	1,798

Allotment accounts.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1874.			1875.		
July	25	93	January	77	46
August.....	53	79	February	128	45
September	29	59	March	24	33
October	75	90	April	21	82
November	68	72	May	24	57
December	35	44	June.....	97	72
Total	285	437	Total	371	335

Statement of the amounts paid by the navy-agents for allotments during the year 1874.

New York.....	\$78,363 00
Philadelphia.....	42,675 00
Baltimore	14,865 00
San Francisco	2,607 00
Boston	44,718 00
Washington	18,149 00
Portsmouth.....	6,454 00
Total.....	207,831 00

Accounts remaining on hand June 30, 1875, 580; number of vouchers examined, 29,049; average number of clerks employed, 6¼.

Statement of work performed by the prize-money and record section during the fiscal year ending June 30, 1875—Benjamin P. Davis in charge.

Date.	Letters.		Claims.		Amount paid.	Records.				
	Received.	Written.	Received.	Settled.		Letters keyed in.	Letters keyed out.	Letters indexed.	Names indexed.	Dead-letters registered.
.....	856	1,434	903	853	\$138,301 58	2,168	2,756	2,169	4,019	69
.....	787	1,165	246	303	42,369 83	1,225	2,277	2,181	4,307	53
.....	645	1,396	54	834	97,365 19	1,516	2,450	1,177	3,256	45
.....	617	1,287	209	222	22,722 65	1,736	2,483	2,436	4,293	56
.....	424	595	119	119	9,994 05	1,353	1,692	770	1,294	86
.....	413	478	81	89	11,600 44	1,391	1,585	2,175	3,965	21
.....	339	397	67	68	8,569 07	1,966	1,475	3,039	5,471	13
.....	299	321	44	42	4,096 32	1,217	1,379	2,619	3,035	22
.....	391	373	74	69	9,744 47	1,352	1,602	2,329	3,453	26
.....	249	341	50	54	4,619 34	1,906	1,412	2,329	3,453	6
.....	249	523	52	49	4,872 08	1,144	1,308	4,144	6,367	16
.....	335	485	48	36	3,133 17	1,909	1,447	4,114	7,641	9
.....	5,964	8,660	1,066	2,642	358,588 30	17,383	21,859	22,700	50,554	361

on to the above this division is charged with the duties of tabular statements and reports called for by Congress and by the Treasury; keeping a record of appointments, resignations, and absences; receiving and distributing the stationery of the Office, and the payment of salaries to employes. Number of employes, 8.

Statement of the amounts disbursed at the different agencies on account of navy pensions, performed by the navy-pension section during the fiscal year ending June 30, 1875—J. H. Goodhart in charge.

Location.	Number of navy invalid pensioners.	Number of navy widow pensioners and dependents.	Total number of navy pensioners.	Total disbursements.
.....	58	100	158	\$30,461 30
.....	354	405	759	91,133 53
.....	451	486	937	114,433 94
.....	47	133	180	21,426 04
.....	50	38	88	11,254 22
.....	15	35	50	4,385 51
.....	16	35	51	5,621 17
.....	8	11	19	3,296 62
.....	10	24	34	2,363 22
.....	12	21	33	4,252 07
.....	10	45	55	9,192 69
.....	242	324	566	80,822 15
.....	66	97	163	21,575 56
.....	39	38	77	8,980 99
.....	21	42	63	16,725 93
.....	26	40	66	10,821 65
.....	30	4	34	5,396 42
.....	22	17	39	6,234 54
.....	3	4	7	1,026 22
.....	38	71	110	13,792 49
.....	152	209	361	56,832 54
.....	1,678	2,179	3,857	521,329 00

During this time there were 209 accounts received; 244 accounts settled, involving an expenditure of \$550,250.46. Also, there were 410 letters received and 508 letters written. Average number of clerks employed, 1½.

An examination of these tabular statements will show that, during the fiscal year, 660 paymasters' accounts, involving the sum of \$19,230,476.25, have been adjusted; 207 navy-paymasters' and individual accounts, in which the sum of \$22,879,322.36 was involved; 2,842 prize-claims, amounting to \$358,588 in the aggregate; 1,552 general claims, amounting to \$243,561 in the aggregate; and 244 navy-pension accounts, involving the sum of \$550,250.

In addition to the above, 1,919 pay-requisitions, amounting to \$26,498,130.30, and 218 refunding-requisitions, amounting to \$4,697,428, have been entered; 656 allotments registered, 772 discontinued; 17,383 letters have been received and 21,859 written. Reports have been made in 340 pension cases, 42 bounty-land cases, and upon 9 applications for admission into the United States Naval Asylum.

In the transaction of this large amount of business there were employed, on an average, but 45 clerks.

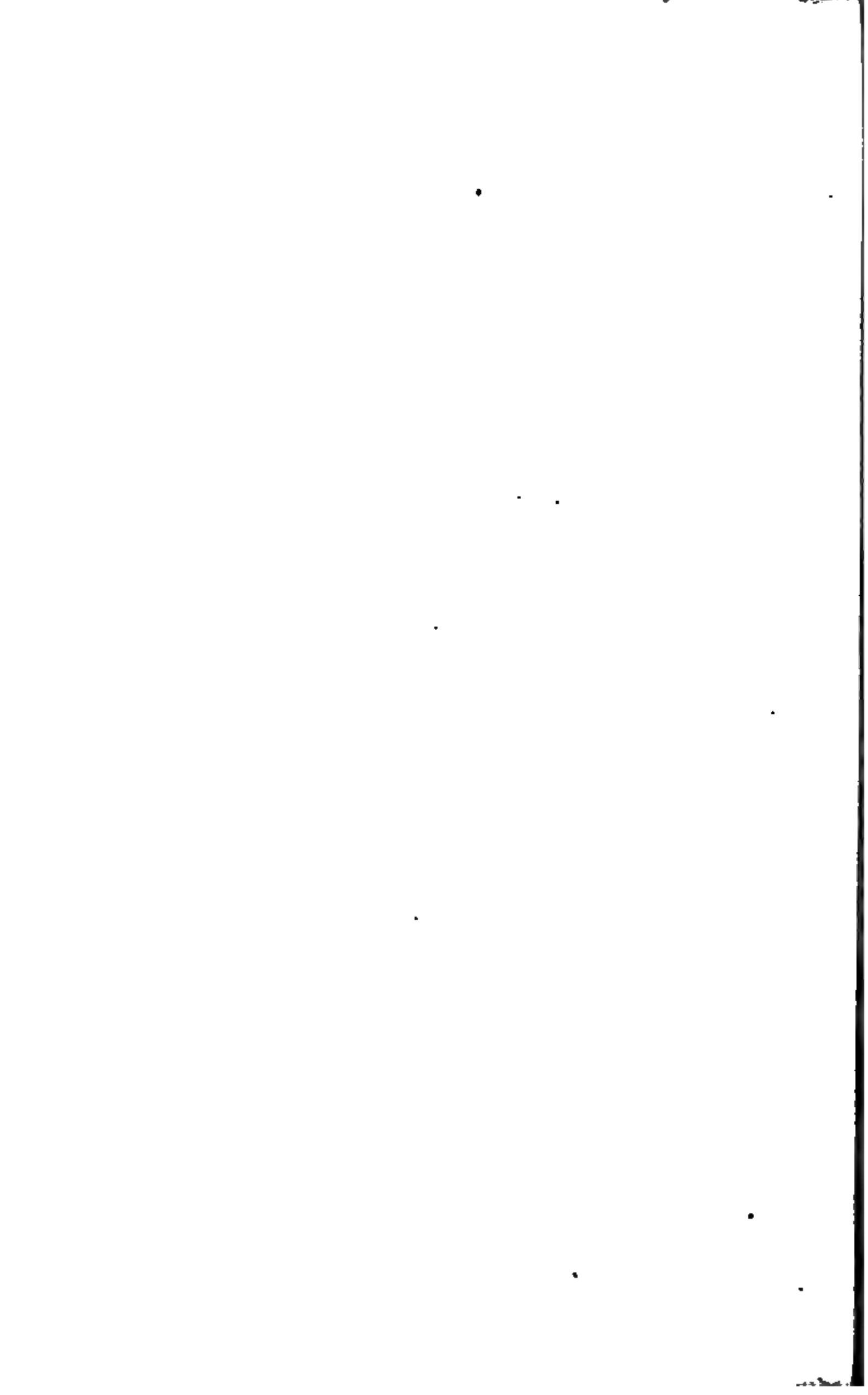
It will thus be seen that the showing of this Office is very creditable to the industry, efficiency, and ability of the clerical force of the Department. As a whole, notwithstanding some few occasions for complaint, I have good cause to commend the conduct and work of the clerks under my charge. The heads of the different sections have uniformly performed their duties to my satisfaction; and I again take pleasure in mentioning the aid and assistance I have constantly received from my faithful and able deputy auditor, William B. Moore.

In thus submitting this concise statement of the business of the Office during the past fiscal year, I beg leave to observe that it is my desire to co-operate with you in every way to give correctness and efficiency to the public service.

I have the honor to be, sir, your obedient servant,

STEPHEN J. W. TABOR,
Auditor.

Hon. B. H. BRISTOW,
Secretary of the Treasury.



REPORT OF THE FIFTH AUDITOR.

REPORT

OF

THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
October 31, 1875.

SIR: Herewith are submitted tabular statements of the operations of this Office for the year ending June 30, 1875. There have been three thousand nine hundred and six letters written; two hundred and thirty thousand five hundred and forty-nine vouchers examined; and eleven thousand six hundred and ninety-seven accounts adjusted.

Very respectfully,

J. H. ELA,
Auditor.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

Statement of the expenses of all missions abroad, for salaries, contingencies, and loss by exchange, from July 1, 1874, to June 30, 1875, as shown by accounts adjusted in this Office.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
ARGENTINE REPUBLIC.					
1	T. O. Osborn, minister	\$7,500 00	\$339 45	\$108 21	\$7,947 66
AUSTRIA.					
2	John Jay, late minister	9,989 01	2,293 24	.....	.....
3	G. S. Orth, minister	2,538 46	167 50	.....	.....
4	J. F. Delaplaine, chargé	1,640 11	.....	.....	.....
5	J. F. Delaplaine, secretary of legation	1,300 00	.....	.....	.....
		15,467 58	2,460 74	.....	17,928 32
BELGIUM.					
6	J. R. Jones, minister	7,948 36	997 44	.....	8,945 80
BRAZIL.					
7	J. R. Partridge, minister	12,000 00	291 97	.....	.....
8	R. C. Shannon, secretary of legation	1,800 00	.....	.....	.....
		13,800 00	291 97	.....	14,091 97
BOLIVIA.					
9	R. M. Reynolds, minister	7,072 00	220 56	70 22	7,362 78
CENTRAL AMERICA.					
10	George Williamson, minister	10,000 00	2,010 03	.....	12,010 03

Statement of the expenses of all missions, &c.—Continued.

No.	Mission.	Salary.	Contingen- cies.	Loss by ex- change.	Total.
LIBERIA.					
40	J. M. Turner, minister.....	\$3,700 00	\$187 91	\$66 01	\$3,953 92
MEXICO.					
41	J. W. Foster, minister.....	12,000 00	2,544 65	.....	.....
42	P. C. Bliss, secretary of legation.....	1,800 00	.....	.....	.....
		13,800 00	2,544 65	.....	16,344 65
NETHERLANDS.					
43	Charles T. Gorham, minister.....	7,500 00	517, 71	114 65	8,132 36
PARAGUAY AND URUGUAY.					
44	J. C. Caldwell, minister.....	2,943 74	125 00	168 12	3,236 86
RUSSIA.					
45	M. Jewell, late minister.....	2,520 38	148 52	.....	.....
46	G. H. Boker, minister.....	2,932 69	.....	.....	.....
47	E. Schuyler, chargé.....	6,148 98	1,179 36	.....	.....
48	E. Schuyler, secretary of legation.....	785 69	.....	.....	.....
		12,387 74	1,327 88	.....	13,715 62
SPAIN.					
49	C. Cushing, minister.....	12,000 00	8,447 78	361 18	.....
50	A. A. Adeo, secretary of legation.....	1,500 00	.....	.....	.....
		13,500 00	8,447 78	361 18	22,308 96
SWEDEN.					
51	C. C. Andrews, minister.....	7,500 00	695 87	208 05	8,403 92
SWITZERLAND.					
52	H. Rublee, minister.....	7,500 00	536 72	.....	8,036 72
TURKEY.					
53	George H. Boker, late minister.....	618 13	11,979 95	107 49	.....
54	H. Maynard, minister.....	1,964 29	630 04	.....	.....
55	J. H. Goodenow, chargé.....	236 26	.....	.....	.....
		2,818 68	12,609 99	107 49	15,536 16
UNITED STATES DISPATCH AGENT.					
56	B. F. Stevens.....	2,000 00	25,336 69	.....	27,336 69
	Grand total.....	285,662 61	77,617 28	2,807 84	366,087 73
UNITED STATES BANKERS, LONDON.					
	Morton, Rose & Co.....	.....	.....	274 73	336,343 22

REMARKS.

12. No account for contingencies received.
 17. The minister died before reaching his post of duty.
 32. Accounts from this mission are quite incomplete and partially suspended.
 44. Account for 4th quarter, 1874, not received.
 49. Extra telegraph expenses included in contingencies.
 53. Presents to Turkish officials on conclusion of treaty explain large amount of contingencies.

Statement of consular fees, consular salaries, and emoluments to officers, and loss by exchange, for the fiscal year ended June 30, 1875.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
.....	\$2,000 00	\$300 07	.....
.....	171 80	171 80	.....
.....	2,000 00	1,604 00	\$397 86	No returns.
.....	*1,790 44	1,790 44	.....
.....	750 00	34 37	59 01	Returns for first and second quarters 1875 not received.
.....	903 97	903 97	.....
.....	354 43	354 43	.....
.....	3,500 00	1,511 04	244 86	No returns.
.....	1,500 00	1,971 19	14 84	
.....	158 32	158 32	.....
.....	22 00	22 00	.....	Returns for fourth quarter 1874, and first and second quarters 1875, not received. Returns incomplete.
.....	27 54	27 54	.....
.....	2,500 00	2,775 02	.....
.....	1,901 09	117 00	237 00	Inclusive of instruction and transit salary. No returns.
.....	.....	.....	.....	Do.
.....	1,500 00	848 53	.....
.....	3,000 00	903 89	.....
.....	1,438 72	1,814 32	.....	Returns from October 1, 1874, to November 24, 1874, not received.
.....	113 93	113 93	.....	Returns for fourth quarter 1874, and second quarter 1875, not received.
.....	42 20	42 20	.....
.....	1,728 27	506 05	39 15	Inclusive of transit salary. No returns.
.....	2,322 22	7,987 00	136 93	Inclusive of transit salary.
.....	*1,923 20	3,149 50	.....
.....	*1,027 50	1,027 50	.....
.....	2,000 00	2,415 00	1 84	
.....	*2,005 97	2,334 50	.....
.....	1,000 00	1,333 06	.....
.....	375 53	375 53	.....	Returns for fourth quarter 1874 not received.
.....	36 24	36 24	.....
.....	1,500 00	765 27	13 70	
.....	3,338 84	169 96	157 22	Inclusive of consular clerk's salary, and instruction and transit salary.
.....	2,500 00	10,016 94	.....
.....	326 25	326 25	.....
.....	1,097 96	1,097 96	.....
.....	95 50	95 50	.....
.....	4,750 00	7,044 50	4 04	Inclusive of consular clerk's salary. Commenced October 7, 1874.
.....	854 25	854 25	.....	No returns.
.....	2,500 00	8,363 01	.....
.....	*1,514 50	1,514 50	.....
.....	*1,334 50	1,334 50	.....
ter	665 00	665 00	.....
pton	508 50	508 50	.....
.....	10 00	10 00	.....	Returns for first and second quarters 1875 not received.
.....	300 45	300 45	.....	Do.
.....	3,096 11	6,616 95	.....	Inclusive of consular clerk's salary.
.....	497 34	497 34	.....
.....	45 00	45 00	.....
.....	3,000 00	15,943 02	.....
.....	2,500 00	3,042 50	.....
on	*2,000 00	2,134 86	.....
.....	1,707 42	1,409 95	5 28	
.....	346 04	346 04	.....
.....	2,241 00	2,241 00	.....
.....	2,500 00	3,238 50	.....
.....	1,000 00	8 00	16 70	No returns.
.....	3,000 00	3,950 80	.....
.....	1,500 00	1,223 94	30 48	
.....	28 54	28 54	.....
.....	4,737 50	246 50	30 06	Inclusive of consular clerk's salary
.....	162 25	162 25	.....
.....	5,000 00	4,826 98	.....
.....	26 53	26 53	.....
.....	70 52	70 52	.....
.....	7 40	7 40	.....
.....	107 24	107 24	.....
.....	174 94	174 94	.....

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Rangoon.....	\$403 48	\$403 48	Returns for second quarter 1875 not received. Inclusive of instruction and transit salary.
Callao.....	3,500 00	1,945 50	.....
Camargo.....	205 97	205 97	.....
Canton.....	3,262 05	1,153 39	\$540 54	
Cape Haytien.....	1,000 00	580 68	No fees.
Gonaives.....	206 58	206 58	.....
Port de Paix.....	33 82	33 82	.....
Cape Town.....	1,500 00	709 66	54 71	
Port Natal.....	No returns.
Port Elizabeth.....	553 72	553 72	.....
Simonstown.....	83 36	83 36	.....
Cardiff.....	2,000 00	1,969 52	.....
Newport.....	428 34	428 34	Do.
Swansea.....	203 43	203 43	.....
Milford Haven.....	53 39	53 39	.....
Llanelly.....	22 50	22 50	.....
Carrara.....	736 00	736 00	Returns for second quarter 1875 not received. Inclusive of instruction and transit salary.
Carthage, Spain.....	.....	.....	.....
Ceylon.....	.....	.....	.....
Chemnitz.....	2,000 00	7,423 00	.....
Chihuahua.....	215 50	215 50	Returns for second quarter 1875 not received.
Chin Kiang.....	4,309 38	394 48	38 33	
Christiania.....	202 50	202 50	.....
Christiansand.....	24 00	24 00	.....
Ciudad Bolivar.....	486 75	486 75	Returns for second quarter 1875 not received.
Clifton.....	1,500 00	1,015 50	.....
St. Catharine's.....	109 75	109 75	.....
Coaticook.....	2,000 00	2,782 75	2 00	
Lineboro.....	465 00	465 00	Returns for second quarter 1875 not received.
Georgeville.....	414 00	414 00	.....
Stanstead.....	239 00	239 00	.....
Hereford.....	158 50	158 50	.....
Polton.....	142 50	142 50	Returns for first and second quarters 1875 not received.
Colon.....	3,000 00	4,121 27	.....
Colonia.....	305 99	305 99	.....
Paysandu.....	58 51	58 51	.....
Constantinople.....	3,000 00	861 61	213 83	No returns.
Copenhagen.....	1,500 00	194 72	93 44	
Elsinore.....	90 77	90 77	.....
Fredrickshaven.....	2 00	2 00	.....
Coquimbo.....	Do.
Cordoba.....	.....	.....	.....
Cork.....	2,000 00	833 22	.....
Waterford.....	50 02	50 02	.....
Corunna.....	177 61	177 61	No returns for fourth quarter 1874 and first and second quarters 1875.
Vigo.....	6 00	6 00	.....
Curaçoa.....	1,995 21	1,995 21	.....
Bonaire.....	97 83	97 83	.....
Cyprus.....	1,000 00	96 90	Returns for fourth quarter 1874 not received.
Demerara.....	3,000 00	2,188 96	.....
Denia.....	385 68	385 68	.....
Dresden.....	2,500 00	5,534 29	.....
Dublin.....	2,000 00	2,497 19	Returns for first and second quarters 1875 not received.
Limerick.....	53 77	53 77	.....
Dundee.....	2,000 00	7,181 62	6 31	
Aberdeen.....	*1,271 60	1,271 60	.....
Falmouth.....	277 63	277 63	Partial returns.
Scilly Islands.....	6 00	6 00	.....
Fayal.....	1,500 00	631 95	.....
Flores.....	90 82	90 82	.....
St. George.....	30 00	30 00	Returns for first and second quarters 1875 not received.
St. Michael.....	157 82	157 82	.....
Terceira.....	14 96	14 96	.....
Florence.....	1,500 00	2,114 50	.....
Foo-Chow.....	3,500 00	905 81	182 90	Inclusive of consular clerk's salary.
Fort Erie.....	1,500 00	1,744 75	.....
Port Stanley and St. Thomas.....	860 50	860 50	.....
Port Rowan.....	277 50	277 50	.....
Frankfort-on-the-Main.....	3,900 00	3,216 00	34 30	

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
.....	\$2,222 50	\$3,007 50		
.....	1,500 00	151 23	667 43	
.....	1,000 00	81 70		
.....	1,000 00		10 00	No returns.
.....	1,500 00	944 23	16 56	
.....	1,500 00	1,984 42	14 94	
.....	128 00	128 00		
.....	226 00	226 00		
.....	1,500 00	639 10		
.....	3,000 00	10,056 81		
.....	225 73	225 73		
.....	1,500 00	476 70		
.....	*2,078 07	2,446 50		
.....	271 00	271 00		
.....	25 50	25 50		Partial returns.
.....	12 08	12 08		Do.
.....	1,146 32	1,146 32		
.....	604 50	604 50		
.....	139 66	139 66		Partial returns.
.....	45 00	45 00		Do.
.....	1,000 00	556 50		
.....	1,000 00	744 66		
.....	77 50	77 50		
.....	2,500 00	173 02	221 90	
.....	2,000 00	3,328 62	2 80	
.....	77 02	77 02		
.....	33 46	33 46		
.....	12 50	12 50		
.....	12 50	12 50		
.....	2,500 00	6,775 55	15 07	
.....	*1,565 00	1,565 00		
.....	118 00	118 00		
.....	51 11	51 11		
.....	14 00	14 00		
.....	1,500 00	1,787 70		
.....	662 22	662 22		
.....	2,000 00	1,714 25		
.....	*1,143 00	1,143 00		
.....	*1,109 00	1,109 00		
.....	3,500 00	934 62	503 42	
.....	149 37	149 37		
.....	8,090 11	21,204 27		Inclusive of salary of two consular clerks.
loss	*1,207 25	1,207 25		
.....	32 30	32 30		
.....	3,000 00	5,442 70		
.....	228 84	228 84		
.....	146 00	146 00		
.....	116 50	116 50		
.....	46 00	46 00		
.....	21 50	21 50		
.....	2 00	2 00		
.....				No fees; returns partial.
.....	1 87	1 87		
.....	217 09	217 09		Returns for third quarter 1874 not received.
.....	4,000 00	14,505 44	14 40	
.....	4,693 65	3,722 03		Inclusive of instruction and transit salary.
.....	24 83	24 83		
.....	1,500 00	122 07	153 06	
.....	19 00	19 00		
.....	4,391 29	6,150 07	122 12	Inclusive of transit salary.
.....	2,076 02	2,616 57	4 52	Do.
.....	193 62	193 62		
.....	214 79	214 79		
.....	326 76	326 76		
.....	309 61	309 61		
.....	152 34	152 34		
.....	119 31	112 31		
.....	56 76	56 76		
.....	102 17	102 17		
.....	1,500 00	722 50		
.....	*1,423 50	1,423 50		
.....	*1,015 50	1,015 50		
.....	324 00	324 00		
.....	82 50	22 50		
.....	1,817 72	1,400 52		Inclusive of instruction and transit salary.
.....				No returns.
.....	105 67	105 67		

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Port Eten.....	\$65 25	\$65 25	.....
Lanthala.....	1,000 00	31 37	\$48 98	
La Paz, Mexico.....	588 93	588 93	.....
La Paz, Bolivia.....	.....	.....	.....	No returns.
La Rochelle.....	1,500 00	361 50	40 63	
Cognac.....	*1,334 50	1,334 50	.....
Limoges.....	874 50	874 50	.....
La Union.....	424 08	424 08	.....	Returns for second quarter 1875 not received.
Leeds.....	2,120 88	1,435 50	1 31	Inclusive of transit salary.
Huddersfield.....	*2,041 07	4,478 50	.....
Hull.....	631 87	631 87	.....
Leighorn.....	1,858 69	1,865 40	21 47	Inclusive of instruction and transit salary.
Leipsic.....	2,250 00	6,958 52	16 05	Inclusive of consular clerk's salary for one quarter.
Leith.....	2,000 00	2,915 62	.....
Dunfermline.....	*2,093 10	2,214 50	.....
Lisbon.....	500 00	264 92	47 67	Returns for fourth quarter 1874 and first and second quarters 1875 not received.
Liverpool.....	7,000 00	37,640 80	.....	Inclusive of consular clerk's salary.
St. Helena.....	*2,036 15	3,349 67	.....
London.....	6,000 00	44,392 78	.....
Ramsgate.....	9 50	9 50	.....
Dover.....	4 00	4 00	.....
Londonderry.....	383 58	383 58	.....
Lyons.....	3,500 00	9,433 50	3 73	Inclusive of consular clerk's salary.
St. Etienne.....	*2,080 73	2,592 50	.....
Malaga.....	1,500 00	1,389 93	2 15	
Almeria.....	296 25	296 25	.....
Marbella.....	2 00	2 00	.....
Malta.....	1,500 00	228 47	60 92	
Manchester.....	3,000 00	21,793 97	.....
Manila.....	730 00	730 00	.....
Cebu.....	22 00	22 00	.....	Returns for first and second quarters 1875 not received.
Iloilo.....	307 51	307 51	.....	Returns for second quarter 1875 not received.
Mannheim.....	1,929 35	3,074 25	5 38	Inclusive of additional compensation when fees reach \$3,000 per annum.
Kehl.....	936 50	936 50	.....
Manzanillo, Mexico.....	278 90	278 90	.....
Maracaibo.....	1,820 87	1,820 87	.....
Maranhm.....	1,095 09	154 53	.....	Inclusive of transit salary.
Marseilles.....	2,500 00	3,225 48	124 52	
Cette.....	815 59	815 59	.....
Toulon.....	27 50	27 50	.....
Matamoras.....	2,000 00	713 82	.....
Santa Cruz Point.....	*2,000 00	2,887 50	.....
Matanzas.....	3,000 00	5,566 62	.....
Cardenas.....	*1,608 76	5,029 90	.....
Sagua la Grande.....	*1,608 77	3,190 00	.....
Mazatlan.....	1,166 34	1,166 34	.....
Medellin.....	.....	.....	.....	No returns.
Melbourne.....	4,500 00	2,685 39	41 03	
Port Adelaide.....	193 42	193 42	.....
Albany.....	79 15	79 15	.....
Merida.....	422 00	422 00	.....
Progreso.....	388 08	388 08	.....
Messina.....	1,616 67	2,695 09	.....	Inclusive of widow's allowance upon death of consul.
Catania.....	77 95	77 95	.....	Partial returns.
Syracuse.....	1 00	1 00	.....	Do.
Gioja.....	.....	.....	.....	No fees; partial returns.
Mexico.....	2,000 00	219 00	.....
Mier.....	566 00	566 00	.....
Milan.....	1,000 00	290 00	15 71	
Minatitlan.....	.....	.....	.....	No returns.
Monterey.....	383 63	383 63	.....
Montevideo.....	2,000 00	1,956 97	60 06	
Montreal.....	4,000 00	3,859 98	.....
Hemmingford.....	309 50	309 50	.....
Huntington.....	229 50	229 50	.....
Three Rivers.....	200 00	200 00	.....
Sorel.....	137 50	137 50	.....
Moscow.....	6 50	6 50	.....	Returns for first and second quarters 1875 not received.
Mozambique.....	.....	.....	.....	No returns.
Munich.....	1,500 00	1,319 70	23 10	
Nagasaki.....	3,000 00	398 74	171 70	
Nantes.....	1,500 00	225 00	43 42	

Statement of consular fees, consular salaries, and emoluments to officers, &c. — Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
L'Orient	\$18 50	\$18 50	.....
St. Nazaire	20 41	20 41	.....
Naples	1,500 00	1,341 61	\$11 41	
Castelamare	545 00	545 00	.....
Pozzuoli	29 63	29 63	.....
Nassau	2,000 00	1,490 59	.....
Dunmore town	270 20	270 20	.....
Green Turtle Bay ..	68 12	68 12	.....
Inagua	48 85	48 85	.....
San Salvador	107 45	107 45	.....
Newcastle-upon-Tyne ..	1,500 00	1,205 50	7 25	
Sunderland	391 31	391 31	.....
Carlisle	362 40	362 40	.....
Hartlepool	76 78	76 78	.....
New-Chwang	363 46	363 46	.....
Nice	1,500 00	361 00	49 43	
Mentone	115 00	115 00	.....
Monaco .....	.....	.....	.....	No fees.
Ningpo	3,500 00	441 80	8 02	
Nuevo Laredo	1,110 00	1,110 00	.....
Nuremberg	2,000 00	5,154 50	.....
Bamberg	471 00	471 00	.....	To October 31, 1874.
Oajaca	26 00	26 00	.....
Odessa	2,197 80	172 65	273 03	Inclusive of instruction and transit salary
Poti and Tiflis	12 00	12 00	.....
Rostoff	40 00	40 00	.....
Taganrod	87 50	87 50	.....
Nicolaieff	19 50	19 50	.....
Omoa and Truxillo	1,042 58	96 85	.....
Oporto	1,500 00	513 24	82 79	No fees received at agencies.
Osaka and Hiogo	2,250 00	1,332 89	135 14	Returns for second quarter 1875 not received.
Padang	131 88	131 88	.....	Returns for fourth quarter 1874 and second quarter 1875 not received.
Palermo	2,123 53	4,215 63	35 13	Inclusive of instruction and transit salary, and of additional salary when fees reach \$3,000 per annum.
Licata	47 75	47 75	.....
Girgenti	38 21	38 21	.....
Marsala	46 55	46 55	.....
Trapani	126 00	126 00	.....
Panama	3,000 00	1,890 85	.....
Para	1,000 00	1,713 80	.....
Paramaribo	722 55	722 55	.....
Paris	7,500 00	47,834 50	2 42	Inclusive of consular clerk's salary.
Lille	697 00	697 00	.....
Calais	476 00	476 00	.....
Patras	214 50	214 50	.....
Cephalonia	5 00	5 00	.....
Syra	20 00	20 00	.....
Corfu	21 50	21 50	.....
Zante	24 50	24 50	.....
Pernambuco	2,000 00	1,467 16	80 70	
Ceara	51 13	51 13	.....
Maceio	34 58	34 58	.....
Paraibo	70 90	70 90	.....
Pictou	1,125 00	438 75	.....	Returns for second quarter 1875 not received.
Glace Bay	337 67	337 67	.....	Do.
Cow Bay	165 50	165 50	.....	Do.
Lingan	96 83	96 83	.....	Do.
Cape Canso	93 50	93 50	.....	Do.
Port Hastings	37 46	37 46	.....	Do.
North Sydney	33 15	33 15	.....	Do.
Sydney	13 43	13 43	.....	Do.
Piedras Negras	378 50	378 50	.....
Plymouth	65 00	65 00	.....
Guernsey	12 00	12 00	.....	Returns for first and second quarters 1875 not received.
Dartmouth	2 00	2 00	.....	Do.
Jersey	2 00	2 00	.....	Do.
Brixham .....	.....	.....	.....	No fees; returns for first and second quarters 1875 not received.
Port Louis, Mauritius ..	2,000 00	515 00	72 00	
Réunion	30 90	30 90	.....	From April 1, 1875, to June 30, 1875.
Port Mahon	1,500 00	31 88	85 46	
Port Said	1,125 00	10 50	70 62	Returns for second quarter 1875 not received.
Port Sarnia	1,500 00	952 00	.....
London	*1,311 00	1,311 00	.....

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Port Stanley.....	\$1,500 00	\$89 83	\$51 95	Inclusive of instruction and transit salary.
Prague	2,396 72	3,703 49		
Prescott	1,500 00	903 50	3 81	
Brockville	*1,129 00	1,129 00		
Morrisburgh.....	777 50	777 50		
Cornwall	680 00	680 00		No returns.
Ottawa	*1,682 50	1,682 50		
Presidio del Norte				
Prince Edward Island	1,500 00	935 51	2 87	
Casumpeo	70 00	70 00		
Georgetown	5 00	5 00		Inclusive of instruction and transit salary. Inclusive of consular clerk's salary.
Summerside	104 50	104 50		
Puerto Cabello.....	1,460 31	1,460 31		
Quebec	1,500 00	557 04	13 40	
Rheims	1,568 00	1,568 00		
Rio Grande do Sul	1,000 00	591 54		Inclusive of instruction and transit salary. Inclusive of consular clerk's salary.
Rio Hacha	172 16	172 16		
Rio de Janeiro.....	6,831 52	9,679 12		
Rome	3,820 65	986 00	208 39	
Rosario	839 57	839 57		
Rotterdam	2,000 00	2,163 86	18 19	No fees.
Scheidam	*1,895 00	1,895 00		
Flushing				
Sabanilla	1,000 00	2,376 67		
Samana	72 26	72 26		
San Andrés.....	177 10	177 10		From January 1, 1875, to June 30, 1875. Returns for first and second quarters 1875 not received. No returns.
San Blas	58 60	58 60		
San Dimas				
San José and Cape St. Lucas.....	37 00	37 00		
San José, Costa Rica.....				
San Juan del Norte	1,000 00	373 54		No returns.
San Juan, Porto Rico.....	2,000 00	645 09		
Ponce	*1,473 96	1,473 96		
Aquadilla.....	227 08	227 08		
Guayama	721 22	721 22		
Naguabo	332 04	332 04		No returns for fourth quarter 1874 and first and second quarters 1875.
Fajardo	177 35	177 35		
Arecibo	390 11	390 11		
Mayaguez	*1,315 05	1,315 05		
Vieques	11 20	11 20		
San Salvador.....	45 00	45 00		Returns incomplete.
La Libertad	37 50	37 50		
Santa Cruz	1,500 00	145 01		
Fredericksted	328 50	328 50		
Santa Martha.....	35 23	35 23		
Santander	60 12	60 12		Inclusive of instruction and transit salary.
Gijou	11 37	11 37		
Santiago, Cape Verde Islands.....	1,193 20	80 50	102 27	
Santiago de Cuba	2,500 00	790 60		
Baracoa	*1,199 28	1,199 28		Inclusive of consular clerk's salary.
Guantanamo	476 00	476 00		
Manzanillo	181 71	181 71		
Santa Cruz	3 22	3 22		
Santos	283 33	283 33		
Seville	416 10	416 10		No returns.
Seychelles	1,500 00	130 17	69 48	
Shanghai	6,200 00	9,400 10	25 92	
Sheffield	2,500 00	6,487 04		
Nottingham	*2,121 84	7,273 50		
Sierra Leone.....				No returns.
Singapore.....	2,500 00	1,894 93		
Penang	195 20	195 20		
Smyrna	2,000 00	1,411 58	65 36	
Mytilene.....	13 00	13 00		
Sonneberg	2,000 00	4,758 00		Returns incomplete.
Sonsonate.....	378 50	378 50		
Southampton	2,000 00	403 50		
Cowes	19 00	19 00		
Portsmouth.....	46 25	46 25		
Weymouth	4 50	4 50		Returns incomplete.
St. Bartholomew.....	7 68	7 68		
St. Christopher	211 36	211 36		
St. Domingo City.....	1,500 00	771 79		
Agua	199 02	199 02		
Puerto Plata.....	344 39	314 39		Returns incomplete.
St. Helena, Island.....	1,500 00	394 96	22 18	

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments	Fees.	Loss.	Remarks.
St. John's, Canada	\$1, 624 91	\$1, 872 41	.....	Inclusive of instruction salary.
Stanbridge	725 75	725 75	.....
Clarenceville	220 00	220 00	.....
Frelighsburg	171 00	171 00	.....
Sutton	169 00	169 00	.....
St. John's, Newfound-land.	642 33	642 33	.....
St. John, New Bruns- wick.	2, 000 00	3, 955 01	\$8 50	
St. Stephen	620 15	620 15	.....
McAdam Junction	359 25	359 25	.....
St. George	274 43	274 43	.....
St. Andrew's	249 86	249 86	.....
Fredericton	238 50	238 50	.....
Miramichi	37 50	37 50	.....
St. Marc	358 79	358 79	.....
St. Martin	56 32	56 32	.....	Returns incomplete.
St. Paul de Loando	828 80	18 20	.....	Returns for second quarter 1875 not re- ceived.
St. Pierre, Martinique ..	1, 125 00	1, 071 95	.....	Do.
St. Pierre, Miquelon	398 05	398 05	.....
St. Petersburg	1, 500 00	437 00	122 60	Returns for second quarter 1875 not re- ceived.
St. Thomas	2, 809 06	2, 613 31	.....	Inclusive of instruction and transit salary.
Stettin	1, 126 77	261 76	36 12	Do.
Dantzic	72 04	72 04	.....
Memel	30 00	30 00	.....
Stockholm	256 67	256 67	.....
Christianstad .....	.....	.....	.....	No fees. Returns imperfect.
Gefle	20 04	20 04	.....	Returns imperfect.
Norrköping	4 00	4 00	.....	Do.
Sundsvall .....	.....	.....	.....	No fees. Returns imperfect.
Stuttgart	1, 702 89	2, 075 50	.....	Inclusive of instruction and transit salary.
Swatow	4, 284 75	322 61	407 77	Do.
Sydney	1, 608 40	1, 608 40	.....
Newcastle	*1, 439 02	1, 439 02	.....
Tahiti	1, 000 00	518 29	.....
Talcahuano	750 00	200 94	.....	Returns for second quarter 1875 not re- ceived.
Tamatave, Madagascar	1, 937 55	27 50	108 94	Inclusive of instruction and transit salary.
				Returns for second quarter 1875 not re- ceived.
Tampico	1, 500 00	569 77	.....
Tuxpan	*1, 005 54	1, 005 54	.....
Tangier	3, 000 00	.....	64 93	
Taranto .....	.....	.....	.....	No fees.
Teneriffe	223 79	223 79	.....
Palma	115 15	115 15	.....	Returns for second quarter 1875 not re- ceived.
Tetuan .....	.....	.....	.....	No returns.
Tien-Tsin	3, 500 00	244 14	505 20	
Toronto	2, 000 00	2, 553 50	.....
Port Hope	*1, 612 00	1, 612 60	.....
Cobourg	577 50	577 50	.....
Whitby	401 00	401 00	.....
Trieste	2, 000 00	1, 288 10	.....
Fiume	24 94	24 94	.....
Trinidad de Cuba	2, 500 00	620 51	6 41	
Cienfuegos	*2, 105 28	2, 506 73	.....
Trinidad, Island	629 20	629 20	.....	Returns for second quarter 1875 not re- ceived.
Tripoli	2, 250 00	.....	.....	Do.
Tunis	3, 000 00	13 00	.....	No fees received at agencies.
Tunstall	2, 500 00	6, 024 84	.....
Turk's Island	2, 000 00	694 70	52 21	
Cockburn Harbor ..	250 63	250 63	.....
Salt Cay	349 08	349 08	.....
Valencia	1, 954 91	8 00	.....	Inclusive of instruction and transit salary.
Grao	754 05	754 05	.....
Valparaiso	3, 252 71	1, 557 86	.....	Inclusive of instruction salary.
Venice	1, 000 00	429 63	50 99	
Vera Cruz	3, 000 00	1, 784 76	.....
Verviers and Liege	1, 414 40	812 00	16 69	
Victoria	2, 850 00	3, 265 68	3 88	
Vienna	3, 000 00	4, 159 00	.....
Brunn	322 50	322 50	.....
Pesth	23 50	23 50	.....
Warsaw .....	.....	.....	.....	No returns.
Windsor, Nova Scotia ..	1, 000 00	748 61	.....
Yarmouth	293 00	293 00	.....

Statement of consular fees, consular salaries, and emoluments to officers, &c.—Continued.

Consulates, consular agencies, &c.	Salary and emoluments.	Fees.	Loss.	Remarks.
Kempf.....	\$197 53	\$197 53	.....
Cornwallis.....	97 50	97 50	.....
Annapolis.....	72 55	72 55	.....
Wolfville.....	54 00	54 00	.....
Digby.....	18 50	18 50	.....
Walton.....	17 50	17 50	.....
Parrsboro.....	17 00	17 00	.....
Windsor, Canada.....	1,500 00	1,238 25	.....
Chatham.....	*1,075 50	1,075 50	.....
Wallaceburg.....	839 50	839 50	.....
Amherstburg.....	414 00	414 00	.....
Duart.....	229 50	229 50	.....
Winnipeg.....	1,500 00	447 82	.....
Zacatecas.....	8 00	8 00	.....	Returns for first and second quarters 1875 not received.
Zanzibar.....	361 30	109 24	.....	Returns imperfect.
Zurich.....	2,000 00	3,804 50	.....
St. Gall.....	*2,000 00	3,696 50	.....
Total.....	541,363 11	697,988 49	\$7,809 36	

* \$1,000 is compensation to the consular agent, and the remainder, after deducting the agent's official stationery and postage, went to the consul.

RECAPITULATION.

Total fees received.....	\$697,988 49
Salaries, &c., to consular officers.....	\$541,363 11
Loss by exchange.....	7,809 36
	549,172 47
Excess of fees over salaries and loss by exchange.....	148,816 02

Statement of the actual expenditure by United States consuls for the hire of clerks during the fiscal year ended June 30, 1875, and allowed from consular fees under act approved June 11, 1874.

Consulates.	Amount.
Belfast.....	\$1,200 00
Beirut.....	219 73
Berlin.....	561 00
Birmingham.....	1,200 00
Bremen.....	750 00
Bradford.....	1,400 00
Chemnitz.....	1,000 00
Dresden.....	1,200 00
Fayal.....	.....
Frankfort-on-the-Main.....	250 00
Havana.....	1,500 00
Hamburg.....	1,200 00
Havre.....	1,200 00
Leipsic.....	583 00
Leith.....	800 00
Liverpool.....	1,089 48
London, (\$1,500 suspended, vouchers not received).....	437 50
Lyons.....	375 00
Marseilles.....	1,000 00
Manchester.....	1,500 00
Montreal.....	1,140 00
Naples.....	.....
Nuremberg.....	1,000 00
Paris.....	1,750 00
Sheffield.....	1,000 00
Shanghai.....	1,000 00
Sonneberg.....	1,000 00
Stuttgart.....	422 00
Tunstall.....	800 00
Vienna.....	1,200 00
Total.....	26,777 71

REPORT ON THE FINANCES.

amount expended by the consular officers of the United States for the money received by said officers for extra wages, and the loss by them in drawing for balances due them during the fiscal year ended June

Consulate.	Expended.	Received.	Loss by ex- change.
.....	\$38 84	\$204 63	.....
.....	699 49	.....	.....
.....	115 87	20 00	.....
.....	97 98	.....	624 9
.....	100 82	60 00	.....
.....	551 00	.....	.....
.....	.....	45 00	.....
.....	67 10	106 91	.....
.....	.....	935 40	.....
.....	1,179 21	763 06	35 12
.....	916 78	427 11	.....
.....	416 43	440 88	.....
.....	410 31	194 87	.....
.....	.....	43 79	.....
.....	122 86	66 49	.....
.....	63 25	.....	.....
.....	1 36	.....	.....
frica.....	52 27	46 00	.....
.....	15 47	.....	.....
.....	291 16	236 26	54 85
.....	207 80	111 71	.....
.....	35 50	210 00	.....
.....	740 88	50 00	.....
d Hope.....	661 46	120 80	36 32
.....	301 70	1,027 66	.....
.....	111 30	163 00	.....
.....	1,109 10	220 00	.....
ward Island.....	41 15	.....	.....
.....	.....	45 00	.....
.....	3 25	150 00	.....
.....	.....	120 00	.....
.....	248 37	736 06	.....
.....	29 06	.....	.....
.....	.....	20 00	.....
.....	24 70	.....	.....
.....	43 00	.....	.....
.....	604 95	.....	.....
.....	41 99	.....	.....
.....	11 46	.....	.....
.....	456 45	375 00	8 19
.....	415 45	.....	.....
.....	.....	716 26	.....
.....	9 00	.....	.....
.....	562 91	2,403 48	.....
.....	.....	370 00	.....
.....	1,000 82	760 86	.....
.....	1,405 37	752 75	.....
.....	302 79	197 45	.....
.....	225 36	744 91	.....
.....	198 33	2,318 73	.....
.....	1,125 97	19,554 96	.....
.....	4 13	.....	.....
.....	.....	515 00	.....
.....	.....	40 00	.....
.....	20 43	.....	.....
.....	371 25	323 25	.....
.....	1,149 25	913 99	.....
.....	493 46	150 00	16 79
.....	362 75	175 00	.....
.....	222 50	.....	.....
.....	592 75	203 93	25 15
.....	130 15	.....	.....
.....	409 70	1,254 56	.....
.....	10 90	28 36	.....
.....	1,821 28	54 00	.....
.....	52 46	.....	.....
.....	1,056 80	501 30	.....
.....	4,587 37	.....	20 00
.....	213 62	.....	6 58
.....	.....	25 00	.....
.....	81 07	75 00	.....
.....	1,491 50	.....	.....
.....	.....	5 00	.....
.....	1,428 91	.....	122 85
.....	449 15	.....	4 16
lands.....	223 98	316 66	.....

Statement showing the amount expended by the consular officers, &c. Continued.

Consulate.	Expended.	Received.	Loss by exchange.
Panama	\$935 50	\$560 00	.....
Para, Brazil	166 00	.....
Quebec	43 90	.....	.....
Rio de Janeiro	235 00	437 73	.....
Rio Grande, Brazil	93 00	.....
Rotterdam	164 40	75 00	.....
Rosario, Argentine Republic
Singapore
Santiago de Cuba
Santiago, Cape Verde Islands
Shanghai
Saint Helena
Seychelles
Stettin, Prussia
Southampton
Smyrna
San Andreas
San Juan, Porto Rico
San Juan del Norte
Santa Cruz, West Indies
Saint John, New Brunswick
Saint Martin, West Indies
Saint Petersburg
Saint Thomas, West Indies
Sheffield, England
Swatow
Sidney, Australia
Tahiti, Society Islands
Talcahuano, Chili
Tampico
Teneriffe
Trieste
Trinidad de Cuba
Turk's Island
Valparaiso
Vera Cruz
Victoria, Vancouver's Island
Windsor, Nova Scotia
Total

Amount paid by consular officers

Amount paid by consular officers

Amount paid by the Treasury for

Total

Amount received by consuls

Excess of disbursements over recd

Statement showing the number of seamen sent to the United States from the following consulates, and the amount paid for their passage, during the fiscal year ended June 30, 1875.

Consulate.	Number of seamen.	Amount.	Consulate.	Number of seamen.	Amount.
Anapuloa	33	\$230 00	Para, Brazil	3	\$28 00
Aspinwall	93	290 00	Paramaribo	5	85 00
Aux Cayes, Hayti	1	10 00	Panama	77	770 00
Auckland New Zealand	1	10 00	Pernambuco, Brazil	50	500 00
Baracoa, Cuba	3	30 00	Port Antonio, Jamaica	1	10 00
Barbadoes, West Indies	34	240 00	Ponce, Porto Rico	1	10 00
Bay of Islands, New Zealand	1	10 00	Port Hastings, Nova Scotia	6	60 00
Bermuda	10	105 00	Port au Prince, Hayti	3	51 00
Bonoea, West Indies	4	40 00	Rio Grande, Brazil	1	10 00
Buenos Ayres	4	40 00	Rosario, Argentine Republic	1	10 00
Cadiz	2	20 00	Sagua la Grande, Cuba	5	50 00
Calcutta	1	10 00	Santiago de Cuba	5	50 00
Callao	1	10 00	Santiago, Cape Verde Island	3	70 00
Cape Town, Cape of Good Hope	1	20 00	St. Andrew's, New Brunswick	4	36 00
Cardenas, Cuba	1	10 00	St. Christopher, West Indies	4	40 00
Charlottetown, Prince Edward's Island	5	50 00	St. Helena	2	20 00
Cienfuegos, Cuba	2	20 00	St. John, New Brunswick	25	235 50
Cow Bay, Nova Scotia	6	60 00	St. Martin, West Indies	1	14 00
Curacao, West Indies	2	30 00	St. Michael, Azores	19	289 00
Demerara	1	10 00	St. Pierre, Martinique	1	10 00
Fayal, Azores	9	90 00	St. Thomas, West Indies	4	40 00
Flores, Azores	4	60 00	Santa Cruz, West Indies	1	10 00
Grand Caymans, Jamaica	3	30 00	Tabasco	20	338 00
Guadeloupe, West Indies	4	40 00	Tahiti, Society Islands	30	770 00
Halifax, Nova Scotia	35	220 00	Talcahuano, Chili	1	10 00
Havana	19	190 00	Toronto, Ontario	3	15 00
Honolulu	1	10 00	Terceira, Azores	1	10 00
Hong-Kong	23	230 00	Trinidad Island	1	10 00
Kanagawa	22	220 00	Turk's Island	13	210 00
Kingston, Jamaica	18	200 00	Tuxpan, Mexico	1	10 00
Liverpool	15	150 00	Utila, Honduras	1	10 00
Malaga	2	20 00	Vera Cruz	10	100 00
Matanzas, Cuba	1	10 00	Victoria, Vancouver's Island	15	95 00
Mazatlan, Mexico	24	240 00	Yarmouth, Nova Scotia	28	224 00
Monrovia, Liberia	2	20 00	Picked up at sea, and taken to Pernambuco	28	560 00
Montevideo	2	20 00			
Nassau, Bahamas	75	916 00			
North Sidney, Nova Scotia	2	20 00			
			Total	816	9,364 50

Statement showing the amount paid to citizens, seamen, or their representatives, directly from the Treasury Department, during the fiscal year ended June 30, 1875, the several sums having been previously paid therein by officers.

seaman, estate of	\$52 03
seaman, estate of	129 60
A., citizen, estate of	386 47
tizen, estate of	4,952 42
zen, estate of	1,485 05
saman, estate of	1,297 07
aman, estate of	61 22
, citizen, estate of	675 21
s, seaman, estate of	775 57
saman, estate of	27 57
s L., seaman, paying wages	70 00
I., citizen, estate of	9,043 78
tizen, estate of	2,146 60
nas, seaman, paying wages	77 69
w, seaman, estate of	77 20
us, seaman, estate of	100 60
.....	21,358 28

to Messrs. J. & W. R. Wing, owners of wrecked bark
 pecial act of Congress

\$642 22

Expenditures on account of sundry appropriations as shown by adjustments during the fiscal year ended June 30, 1875.

Department of State disbursing-clerk's accounts :

For publishing the laws in pamphlet form and in newspapers	\$49,686 00
For payment of the expense of editing the Revised Statutes, &c.....	19,140 41
For proof-reading, and packing the laws, &c.....	1,380 00
For expenses of rescuing American citizens from shipwreck.....	2,561 00
For stationery, furniture, &c.....	4,643 75
For contingent expenses of foreign intercourse and missions abroad....	15,339 49
For contingent expenses of United States consulates.....	\$39,240 41
The same settled on approval of Department	84,827 53
	<hr/>
	124,067 94
For books and maps.....	1,460 63
For lithographing.....	1,286 35
For purchase of official postage-stamps.....	1,818 41
For repaying to Brazil money erroneously claimed by and paid to the United States	55,961 47
For purchase and restoration to the family of Marquis de la Fayette, of watch presented to him by General Washington	241 00
For defraying the expenses of His Hawaiian Majesty.....	19,917 96
For salaries and expenses of Vienna Exposition.....	6,172 66
For salaries and expenses of tribunal of arbitration.....	3,000 00

Settled on Department of State approval :

For survey of boundary between United States and British possessions.	83,800 28
For salaries and expenses of the United States and Spanish Claims Commission	6,008 80
For salaries and expenses of the United States and Mexican Claims Commission	13,919 54
For maintenance of the light-house at Cape Spartel	228 00
For awards to British claimants, and expenses.....	1,929,819 00
For salaries and expenses of Court of Alabama Claims	83,936 74
For interpreters to the consulates in China, Japan, and Siam.....	9,225 12
For marshals for the consular courts in Japan and China, Siam and Turkey.....	5,849 58
For rent of prisons for American convicts in Japan, China, Siam, and Turkey, &c	16,485 04
For interpreters, guards, and other expenses, at the consulates at Constantinople, Smyrna, Candia, Cairo, Jerusalem and Beirut, in the Turkish Dominions.....	3,016 57

Interior Department disbursing-clerk's accounts :

For eighth census	\$2,000 00
The same settled on Department approval	12,765 16
	<hr/>
	14,765 16
For ninth census	549 52
For contingent expenses, office of Commissioner of Patents.....	79,772 74
For photo-lithographing.....	40,009 89
For plates for Patent-Office Official Gazette.....	36,643 95
For copies of drawings, office of Commissioner of Patents.....	39,997 75
For tracings of drawings, office of Commissioner of Patents.....	34,996 10
For expenses of packing and distributing official documents.....	7,500 00
For preservation of the collections of the surveying and exploring expeditions.....	30,000 00

Post-Office Department disbursing-clerk's account :

For contingent expenses of Post-Office Department	66,100 00
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REPORT ON THE FINANCES.

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, showing the salaries, commissions, and special allowances of the collectors; the office expenses which are paid out of the commissions and special allowances of the collectors; the assessments and deposits; and the amount paid to store-keepers, from July 1, 1874, to June 30, 1875.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.]	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
ALABAMA.												
First district	\$3,000 00	\$7,200 00	\$133 40	\$6 05	.....	\$36 00	\$10,375 45	\$7,200 00	\$68,647 33	\$53,381 68	\$40 00
Second district	*\$1,682 63	3,000 00	9,553 00	215 06	19 29	\$1 00	248 37	14,719 35	10,713 74	56,910 17	42,917 11	.....
Third district	*535 00	2,500 00	4,971 05	50 51	.....	.....	168 75	8,225 31	5,256 05	54,198 79	29,513 96	368 00
Total	2,217 63	8,500 00	21,724 05	398 97	25 34	1 00	453 12	33,320 11	23,169 79	177,756 29	125,812 75	408 00
ARIZONA.												
Arizona	1,875 00	1,410 42	.....	.....	.....	.....	3,285 42	1,427 92	3,112 41	4,502 57	.....
ARKANSAS.												
First district	2,500 00	3,600 00	30 50	.....	3 30	112 00	6,245 80	3,600 00	32,355 07	16,190 08	.....
Second district	2,500 00	3,323 68	45 19	.....	100 02	258 65	6,227 54	3,323 68	33,086 67	20,220 57	.....
Third district	1,765 15	2,610 81	127 89	.....	53 12	25 00	4,581 97	2,682 43	114,137 56	39,061 06	1,292 00
Total	6,765 15	9,534 49	203 58	.....	156 44	395 65	17,055 31	9,606 11	179,579 30	75,471 71	1,292 00
CALIFORNIA.												
First district	4,500 00	41,730 65	335 26	10 55	260 40	707 87	47,544 73	41,750 30	3,011,465 31	2,729,840 14	10,965 00
Fourth district	3,000 00	12,630 00	377 81	.....	139 70	453 08	16,600 59	12,830 00	306,370 87	161,294 77	.....
Fifth district	3,000 00	8,300 00	209 48	.....	127 98	189 50	11,826 96	8,300 00	243,648 40	100,337 11	.....
Total	10,500 00	62,660 65	922 55	10 55	528 08	1,350 45	75,972 28	62,880 30	3,561,484 58	2,991,472 02	10,965 00
COLORADO.												
Colorado	3,000 00	7,190 33	199 82	6 46	31 57	167 00	10,595 18	7,222 96	154,482 24	70,231 81	.....
CONNECTICUT.												
First district	3,500 00	8,750 00	59 35	7 55	2 34	49 28	12,368 52	8,750 00	482,040 39	386,973 37	4,980 00
Second district	3,000 00	9,328 99	97 59	.....	6 94	42 50	12,476 02	9,333 07	239,900 32	239,126 35	.....
Total	6,500 00	18,078 99	156 94	7 55	9 28	91 78	24,844 54	18,083 07	721,940 71	626,101 72	4,980 00

DAKOTA.											
Dakota	2,500 00	2,087 20	67 00		6 60	142 75	4,803 64	2,087 30	19,169 96	10,941 88	.....
DELAWARE.											
Delaware	3,000 00	5,937 24	59 40			35 40	9,032 04	5,937 24	377,551 57	360,312 53	.....
DISTRICT OF COLUMBIA.											
District of Columbia.....	2,500 00	4,740 00	130 28			90 00	7,460 28	4,740 00	120,090 61	112,925 14	.....
FLORIDA.											
Florida	3,000 00	8,194 73	144 05	16 56		371 50	11,726 84	8,194 73	220,713 24	195,320 14	.....
GEORGIA.											
First district	3,000 00	6,579 40	111 15		15 50	75 00	9,781 05	6,579 40	88,487 00	54,993 46	.....
Second district.....	3,000 00	8,401 40	171 23	11 94	4 20	159 50	11,748 27	8,410 10	85,112 69	64,765 41	.....
Third district.....	3,000 00	8,075 50	75 95			48 00	11,199 45	8,075 50	107,377 03	89,628 74	.....
Fourth district	3,000 00	10,536 50	317 38		3 25	205 00	14,062 13	10,536 50	297,355 25	181,106 84	14,403 00
Total	12,000 00	33,592 80	675 71	11 94	22 95	487 50	46,790 90	33,601 50	578,331 97	390,494 45	14,403 00
IDAHO.											
Idaho	2,500 00	3,280 00	36 36	16 04	30 27	145 00	7,595 67	4,243 00	25,264 27	19,573 46	1,565 00
ILLINOIS.											
First district†§	1,504 10	7,276 10	495 94	1 20	7 90	72 60	20,319 75	16,043 41	7,001,275 22	5,992,644 62	20,580 00
Second district.....	2,500 00	2,872 05	86 63		3 01	27 50	5,489 19	2,884 05	71,272 45	56,435 96	.....
Third district.....	3,000 00	4,975 00	132 10	8 20		47 50	8,162 80	4,979 39	1,048,122 15	616,461 06	1,592 00
Fourth district	4,500 00	6,150 00	149 80		5 63	83 50	10,888 93	6,156 11	1,275,623 25	1,097,683 33	4,956 00
Fifth district	4,500 00	10,038 87	164 71	22 60	7 07	68 15	14,801 40	10,046 45	6,404,364 11	4,872,025 80	17,316 00
Sixth district.....	3,000 00	4,624 40	2 0 03	12 00	6 67	51 18	7,894 28	4,624 40	428,533 53	368,005 49	1,452 00
Seventh district	2,500 00	2,830 60	90 75		4 27		5,425 62	2,863 83	96,066 02	70,175 31	896 00
Eighth district	4,500 00	10,050 00	393 12		11 95	118 00	15,073 07	10,051 40	2,296,627 75	1,845,736 84	7,976 00
Ninth district	2,500 00	3,659 40	33 66		2 62	99 50	6,295 18	3,783 00	281,915 56	99,148 64	600 00
Tenth district	2,500 00	5,051 90	115 46		4 50	109 05	7,780 91	5,076 90	90,515 76	65,018 30	1,252 00
Eleventh district	2,500 00	2,478 75	39 06		2 78	62 50	5,083 09	2,478 75	55,165 33	26,859 26	.....
Twelfth district	3,000 00	4,029 90	111 75		9 40	80 00	7,442 54	4,029 90	806,599 99	646,451 25	1,780 00
Thirteenth district	2,500 00	3,950 00	95 81			155 25	6,701 06	3,950 00	109,615 46	49,299 04	1,252 00
Total	39,004 10	67,986 97	2,109 82	44 00	65 80	974 13	121,357 82	76,967 59	19,965,696 58	15,805,944 90	59,952 00

* Compensation which belongs to previous fiscal years not before adjusted.

† Accounts for whole fiscal year not received up to October 25, 1875.

* This item includes all kinds of stamps furnished to collectors, except adhesive stamps, in addition to the assessment lists. On presentation of the stamps to the collector, any postage stamps may be cancelled.

† This item includes all items of stamps furnished to collectors (except adhesive stamps), in addition to the necessary material for the collector's use.

§ Two collectors in office during the year, the first receiving salary and commissions, and the second salary and expenses.

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers, &c.
		Salary.	Expenses.									
INDIANA.												
First district		\$4,000 00	\$5,588 20	\$177 52		\$2 94	\$192 50	\$9,951 16	\$5,588 20	\$764,858 78	\$509,245 79	\$3,340 00
Second district		2,500 00	3,828 14	112 47		15 10	190 00	6,645 71	3,828 14	100,350 17	74,436 12	2,940 00
Third district	\$7,621 90			69 95	\$1 35	24 46	198 70	7,916 36	3,121 90	476,871 13	310,173 86	1,257 00
Fourth district	11,578 39			204 54	3 00	12 32	100 25	11,892 50	7,078 39	2,564,605 31	2,135,045 06	10,012 00
Fifth district		2,500 00	1,625 00				70 50	4,195 50	1,625 00	61,133 47	44,669 53	292 00
Sixth district	8,175 00			50 29			98 00	2,323 89	3,675 00	817,992 15	547,377 37	2,607 00
Seventh district	9,499 58			141 65	2 50	5 00	118 35	9,767 08	5,799 58	797,637 73	753,384 62	5,099 00
Eighth district		3,000 00	1,990 00	68 39		4 54	136 25	5,199 18	1,990 00	76,359 68	58,601 49	
Ninth district		2,500 00	3,200 00	46 94			63 25	5,810 19	3,200 00	105,001 27	87,251 59	
Tenth district	*806 92	2,500 00	3,219 75	56 69		3 05	107 75	6,693 56	3,244 75	90,875 69	70,431 64	
Eleventh district	*5,535 23	2,500 00	2,218 75	61 31		2 15	136 50	10,453 94	2,223 50	51,250 51	40,797 88	
Total	43,217 02	19,500 00	21,669 84	989 75	6 85	69 56	1,402 05	86,855 07	41,374 46	5,906,935 89	4,631,415 55	25,547 00
IOWA.												
First district		2,500 00	3,145 16	81 22	50	4 60	118 00	5,849 48	3,145 16	379,304 30	267,977 18	975 00
Second district		2,500 00	3,672 49	154 25	3 65	6 10	104 75	6,441 24	3,702 99	347,704 92	164,233 34	
Third district	8,652 31			187 72	112 55	26 22	187 25	9,166 05	3,812 85	1,194,999 51	382,275 24	3,124 00
Fourth district		2,500 00	4,148 20	105 87	1 65	29 32	153 75	6,938 79	4,148 20	98,875 29	81,538 58	
Fifth district		2,500 00	4,191 66	121 75	4 20	7 10	180 00	7,004 71	4,191 66	119,362 24	89,118 85	
Sixth district		2,500 00	3,556 75	102 94	4 60	7 25	496 50	6,668 04	3,556 75	80,001 97	56,967 44	
Total	8,652 31	12,500 00	18,714 26	753 75	127 15	80 59	1,240 25	42,068 31	92,557 61	2,920,248 23	1,042,110 63	4,099 00
KANSAS.												
Kansas	*27 42	3,000 00	7,365 10	93 14		77 89	416 00	10,979 55	7,380 60	171,080 30	133,948 06	
KENTUCKY.												
First district										49,774 96	55,023 57	
Second district	*3,615 74	4,000 00	9,233 00	190 88		32 20	299 00	17,370 82	11,595 00	1,316,889 15	1,005,435 19	19,752 00
Third district		2,500 00	2,822 33	52 39		127 25	2 50	5,510 47	2,822 33	108,715 48	93,655 87	
Fourth district	11,645 00			219 23	67 65	1 50		11,926 38	7,145 00	1,075,691 08	809,265 95	63,718 00
Fifth district		4,500 00	9,372 00	194 83				14,006 83	9,372 00	2,713,774 03	2,346,097 11	25,882 00
Sixth district	15,306 51			246 07	3 55	25 50	102 39	15,084 02	10,806 59	3,703,068 12	2,792,109 45	31,899 00
Seventh district	12,833 00			316 69		25 55	100 75	13,261 99	8,333 00	2,039,979 20	1,704,076 74	69,898 00

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

Districts.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
MICHIGAN.												
First district.....	.....	\$3,375 00	\$7,025 73	\$93 36	.....	.....	\$31 20	\$10,530 29	\$7,025 73	\$1,575,751 86	\$1,380,525 53	\$940 00
Second district.....	*\$576 70	2,500 00	2,805 00	61 95	.....	\$3 29	64 75	6,011 89	2,858 32	72,309 81	54,065 97	.....
Third district.....	*12 50	3,000 00	4,647 50	127 03	.....	.....	68 55	7,895 58	4,712 50	225,345 68	217,369 26	.....
Fourth district.....	.....	2,500 00	3,548 42	56 73	.....	1 91	204 75	6,315 81	3,548 42	118,382 89	97,651 75	.....
Fifth district.....	*1,140 00	2,500 00	3,900 00	48 44	.....	3 03	55 20	7,646 67	5,040 00	51,183 72	38,463 50	.....
Sixth district.....	.....	2,500 00	5,462 50	109 72	\$8 78	5 00	12 00	8,098 00	5,549 13	505,338 35	113,393 60	.....
Total	1,729 20	16,375 00	27,429 15	502 23	8 78	13 23	440 45	46,498 04	28,834 10	2,548,312 31	1,901,469 61	940 00
MINNESOTA.												
First district.....	.....	2,500 00	5,200 00	83 11	.....	2 25	289 23	8,074 59	5,200 00	99,037 27	74,075 90	.....
Second district.....	*525 00	2,500 00	6,000 00	161 88	40	.....	275 60	9,462 88	6,000 00	189,971 50	158,691 91	.....
Total	525 00	5,000 00	11,200 00	244 99	40	2 25	564 83	17,537 47	11,200 00	289,008 77	232,767 81	.....
MISSISSIPPI.												
First district.....	.....	2,668 05	7,126 50	41 22	33 28	37 70	302 50	10,209 25	7,126 50	81,598 82	38,233 29	.....
Second district.....	*1,457 26	2,290 40	7,161 02	238 69	.....	46 40	257 50	11,451 27	8,219 60	68,535 25	53,391 55	.....
Third district.....	.....	1,659 72	3,659 99	15 05	.....	.....	15 00	5,349 76	3,659 99	5,824 35	13,427 52	.....
Total	1,457 26	6,618 17	17,947 51	294 96	33 28	84 10	573 00	27,010 98	19,006 09	155,958 42	105,052 36	.....
MISSOURI.												
First district.....	*562 50	4,500 00	20,630 25	180 52	.....	4 65	41 50	25,919 42	20,630 25	7,097,941 09	3,726,510 49	7,765 00
Second district.....	*41 50	2,500 00	5,980 00	222 81	35 60	258 42	315 70	9,354 03	6,066 65	139,216 13	76,412 92	.....
Third district.....	.....	2,500 00	3,495 00	42 67	.....	1 90	120 25	6,159 82	3,495 00	172,721 24	124,791 09	2,816 00
Fourth district.....	5,784 53	.....	.....	69 91	6 00	6 96	138 50	6,005 90	3,250 00	322,805 91	225,631 28	.....
Fifth district.....	*2,214 31	3,000 00	6,894 75	103 13	18 00	12 35	496 75	12,739 29	8,966 81	195,580 95	133,118 69	932 00
Sixth district.....	.....	2,250 00	6,150 00	86 59	.....	5 59	.....	8,492 18	6,150 00	312,797 97	239,164 13	6,535 00
Total	8,602 84	14,750 00	43,150 00	705 63	59 60	289 87	1,112 70	68,670 64	48,558 71	8,241,063 29	4,525,628 60	18,048 00
MONTANA.												
Montana.....	.....	2,500 00	5,796 00	42 20	3 00	13 25	102 75	8,457 90	5,796 00	50,492 53	23,477 27	.....

KANSAS.											
Kansas	3,000 00	8,369 65	78 10		10 85	66 50	12,534 10	0,369 65	502,683 23	291,474 26	1,565 00
NEVADA.											
Nevada	3,000 00	7,029 75	53 56		101 42	351 00	10,598 73	7,029 75	78,567 49	58,987 84	
NEW HAMPSHIRE.											
First district	5,945 24		61 17			28 00	6,025 41	2,338 00	250,166 36	213,953 88	1,368 00
Second district	2,500 00	2,090 00	71 19			18 00	4,679 19	2,102 07	92,734 35	68,076 68	
Third district	2,000 00	1,745 00	34 07		2 50	49 50	3,810 13	1,745 00	25,509 80	20,641 69	
Total	5,945 24	3,835 00	164 43		2 50	96 50	14,534 73	6,103 07	368,410 53	302,002 25	1,368 00
NEW JERSEY.											
First district	2,500 00	4,004 00	98 12		2 22	24 00	6,558 34	4,004 00	144,797 50	114,621 80	
Second district	2,500 00	4,250 00	141 17		7 40	38 00	6,936 57	4,250 00	312,952 86	291,282 14	
Third district	2,000 00	7,430 50	103 35			73 50	10,607 35	7,430 50	548,967 56	345,753 08	
Fourth district	2,500 00	4,719 42	112 93		65 14	43 95	7,441 44	4,731 57	302,326 74	223,006 07	
Fifth district	4,500 00	15,794 84	170 04		5 38	48 00	20,518 26	15,794 84	1,672,355 02	1,472,902 14	
Total	15,000 00	36,198 76	555 61		80 14	227 45	52,061 96	36,210 91	2,968,419 78	2,357,025 24	
NEW MEXICO.											
New Mexico	2,500 00	3,509 25	146 72	8 00	55 35	310 00	8,437 00	8,931 70	62,165 79	29,809 86	
NEW YORK.											
First district	4,500 00	31,404 10	385 58		28 91	54 00	36,442 59	31,494 10	4,620,460 24	3,722,876 15	9,910 00
Second district	4,500 00	22,004 30	136 12		2 75	80 00	36,367 17	22,004 30	1,819,675 80	1,707,741 34	
Third district	4,500 00	29,408 90	106 25		51 92	68 40	34,136 07	29,408 90	2,009,861 36	2,034,570 51	
Fourth district	4,500 00	50,029 49	190 40	1 36	25 06	132 40	50,782 52	24,817 38	1,670,721 23	1,605,557 83	
Sixth district									302 02	4,122 91	
Eighth district									202,072 85	273,113 08	
Tenth district	3,000 00	7,850 00	93 60		3 93	33 00	10,980 62	7,850 00	179,806 86	134,401 79	
									251,940 07	149,252 89	
									156,682 46	129,593 03	
									521,225 22	524,529 54	
									217,757 08	200,925 56	
									20,570 13	20,945 49	
									34,530 64	23,984 06	
									88,616 49	63,519 99	
									29,027 04	23,445 45	
									58,616 11	45,084 04	

received up to October 25, 1875.

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

Districts.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
NEW YORK—Continued.												
Twenty-first district.....	.....	\$3,000 00	\$3,195 11	\$66 30	.....	\$1 69	\$22 50	\$6,285 60	\$3,195 11	\$360,900 09	\$324,625 34	.....
Twenty-second district.....	.....	2,000 00	2,975 00	44 10	.....	5 74	26 25	5,051 09	2,975 00	47,505 93	36,638 39	.....
Twenty-third district.....	.....	3,000 00	4,929 17	54 67	.....	2 05	31 25	8,017 14	4,929 17	297,769 58	258,863 15	\$1,252 00
Twenty-fourth district.....	.....	3,500 00	5,234 43	61 32	.....	34 01	.....	8,829 76	5,234 43	605,625 80	428,355 61	2,146 00
Twenty-fifth district.....	.....	2,500 00	2,015 84	49 65	\$1 38	1 55	.....	4,568 42	2,113 00	97,995 46	48,487 07	.....
Twenty-sixth district.....	.....	2,500 00	3,996 85	56 31	80	2 09	38 35	6,594 40	3,996 85	241,027 12	202,730 79	.....
Twenty-seventh district.....	.....	2,750 00	5,468 53	71 63	.....	2 47	50 25	8,342 88	5,468 00	212,020 01	158,302 80	.....
Twenty-eighth district.....	.....	3,000 00	4,649 14	72 01	3 50	.....	29 25	7,753 90	4,649 14	532,546 66	452,559 36	.....
Twenty-ninth district.....	.....	2,500 00	2,999 83	27 49	.....	1 30	26 50	5,555 12	2,999 83	98,692 48	54,833 54	.....
Thirtieth district.....	.....	4,500 00	12,224 99	76 84	4 86	2 97	52 50	16,862 16	12,224 99	1,670,579 31	1,231,835 71	6,140 00
Thirty-second district.....	.....	4,500 00	21,009 23	193 74	.....	5 24	44 00	25,752 21	21,009 23	1,737,126 16	1,673,371 83	.....
Total	\$11,460 91	80,250 00	212,098 75	2,268 73	31 69	288 00	1,033 16	307,431 24	218,010 13	17,593,157 18	15,669,400 17	19,448 00
NORTH CAROLINA.												
First district .....	.....	2,500 00	5,094 34	84 78	.....	.....	52 50	7,731 62	5,094 34	62,826 90	21,427 14	.....
Second district.....	.....	2,750 00	5,179 99	69 25	.....	.....	85 75	8,064 99	5,179 99	54,081 56	40,256 18	.....
Third district.....	.....	2,500 00	7,425 00	311 11	.....	25	110 00	10,346 36	7,425 75	43,188 71	28,780 46	.....
Fourth district .....	.....	3,500 00	13,567 05	350 95	.....	.....	80 00	17,498 00	13,562 05	687,063 73	590,627 17	3,729 00
Fifth district	*4 50	3,500 00	10,681 00	232 52	1 18	.....	61 00	14,480 20	10,757 50	731,784 90	688,286 52	12,620 00
Sixth district .....	.....	3,000 00	10,943 48	218 38	1 32	12 05	109 50	14,284 73	10,961 53	280,133 89	220,052 71	26,363 00
Seventh district .....	.....	2,500 00	7,425 00	100 25	.....	2 53	100 00	10,127 78	7,425 00	68,760 15	48,115 85	12,709 00
Total	4 50	20,250 00	60,315 86	1,367 24	2 50	14 63	598 75	82,553 68	60,426 16	1,927,839 84	1,637,546 03	55,481 00
OHIO.												
First district	26,337 63	.....	.....	404 31	4 08	13 56	48 00	26,807 58	21,837 63	9,703,131 24	8,055,449 72	21,690 00
Third district .....	.....	4,500 00	10,411 60	117 07	.....	4 30	76 25	15,109 22	10,411 60	1,434,437 51	949,819 40	5,746 00
Fourth district	8,088 00	.....	.....	51 90	.....	1 50	76 35	8,217 05	3,588 00	672,820 12	489,528 81	4,065 00
Fifth district .....	.....	2,500 00	1,275 00	44 28	.....	1 82	59 25	3,880 35	1,455 00	66,335 99	51,441 25	.....
Sixth district	8,284 12	.....	.....	179 36	.....	6 55	76 15	8,546 18	3,784 12	807,529 70	619,946 86	5,058 00
Seventh district	8,925 25	.....	.....	123 87	.....	2 21	50 00	9,101 33	4,432 25	943,733 23	635,175 24	4,044 00
Eighth district.....	.....	2,000 00	1,697 12	33 23	.....	.....	73 25	3,803 60	1,697 12	51,198 61	45,945 18	.....
Ninth district .....	.....	4,000 00	3,825 82	30 95	.....	.....	74 65	7,935 42	3,900 00	417,194 80	342,760 83	2,372 00
Tenth district	10,408 10	.....	.....	99 92	.....	3 27	125 75	10,637 01	5,908 10	1,136,508 74	969,436 14	2,160 00

Eleventh district.....	8,219 20					107 54		3 50	102 31	8,438 85	3,719 50	966,646 54	805,018 92	1,252 09
Twelfth district.....	7,954 10					74 08		2 94	91 75	8,193 67	3,454 10	461,618 71	493,633 80	3,548 00
Thirteenth district.....						108 51		1 99	77 00	5,959 95	2,211 10	67,636 36	30,074 09	
Fourteenth district.....						45 61		3 13	65 50	4,614 24	2,004 41	86,535 33	63,412 70	2,504 09
Fifteenth district.....						75 12		1 00	164 00	5,567 19	2,684 07	134,064 54	96,565 91	
Sixteenth district.....						96 89		3 26	52 95	5,817 10	3,100 00	105,722 73	82,137 44	3,655 00
Seventeenth district.....						81 20			78 50	5,506 38	2,852 60	130,835 09	110,977 89	440 00
Eighteenth district.....						243 20			63 00	12,771 20	8,406 00	1,058,737 33	608,633 72	1,892 00
Nineteenth district.....						5 70			48 75	5,748 45	2,900 00	115,390 57	64,625 50	1,664 00
Total.....	78,216 70	42,994 58	1,828 13	10 83	49 03	1,394 71	154,578 01	89,923 60	18,382,469 14	14,634,792 06	59,490 00			
OREGON.														
Oregon.....		3,000 00	6,606 52	11 57	5 25		9,688 61	6,606 52	76,026 36	47,553 54				
PENNSYLVANIA.														
First district.....	*1,375 59	4,500 00	19,300 00		5 37	73 80	95,493 57	19,901 44	1,464,317 42	1,503,940 93	3,139 00			
Second district.....		4,500 00	17,006 36		1 50	60 60	91,738 29	17,006 36	733,375 63	714,065 75				
Third district.....							903 35			1,654 24				
Fourth district.....										19,550 25				
Fifth district.....		3,000 00	7,900 00		4 63	79 05	11,062 81	7,900 00	208,862 54	184,138 51				
Sixth district.....		3,000 00	8,964 25		1 28	19 25	11,942 36	8,964 25	309,362 57	284,999 25				
Seventh district.....		1,000 00	1,085 00			16 80	2,119 66	1,100 00	5,963 35	9,429 81				
Eighth district.....		3,000 00	5,317 80		1 35	18 36	8,374 06	5,317 80	287,461 51	237,106 04	5,944 00			
Ninth district.....	*36 58	3,000 00	8,620 00		3 60	43 30	11,825 72	8,620 00	446,495 82	389,285 49	5,076 00			
Tenth district.....		2,500 00	5,196 67		1 71	16 00	7,788 23	5,250 00	184,955 34	156,945 43	1,941 00			
Eleventh district.....		2,500 00	4,800 00		4 77	63 50	7,467 61	4,814 37	140,313 99	103,450 29				
Twelfth district.....	*257 85	3,000 00	4,930 00		75	40 00	8,464 28	4,930 00	271,764 60	238,673 02	560 00			
Thirteenth district.....		2,000 00	2,290 63		8 63	33 00	4,367 19	2,290 63	81,776 09	31,429 42	2,026 00			
Fourteenth district.....		2,500 00	4,611 25		2 77	56 24	7,949 59	4,611 25	157,946 32	106,022 42	4,194 00			
Fifteenth district.....		3,000 00	8,437 25		3 41	56 50	11,625 68	8,437 25	406,173 64	351,792 49	6,150 00			
Sixteenth district.....		2,500 00	4,939 23		12 96	232 02	7,810 38	5,113 10	183,355 36	130,626 15	16,413 00			
Seventeenth district.....		2,500 00	2,612 00		2 15	62 25	5,964 49	2,612 00	84,206 02	45,631 39	2,694 00			
Eighteenth district.....		2,500 00	2,873 35		1 38	48 25	5,474 63	2,873 35	111,099 75	71,068 16	3,974 00			
Nineteenth district.....		2,500 00	5,159 00			71 75	7,812 08	5,159 00	130,756 90	92,355 42	2,312 00			
Twentieth district.....		2,500 00	4,097 17		3 72	64 59	6,896 94	4,097 17	182,094 57	67,352 60	9,144 00			
Twenty-first district.....	9,140 53				1 00	21 50	9,237 87	4,138 92	467,271 30	422,349 33	3,410 00			
										483,724 39	5,799 00			
										196,924 23	10,576 00			
										8,466,911 41	83,182 00			
										231,977 91				

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

District.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
SOUTH CAROLINA.												
First district .....	.....	\$2,500 00	\$3,142 50	\$150 41	.....	.....	\$311 37	\$6,004 28	\$3,142 50	\$30,908 05	\$12,730 98	.....
Second district .....	.....	3,000 00	4,680 17	22 67	\$2 45	.....	134 50	7,839 79	4,680 18	72,285 57	54,424 91	.....
Third district .....	.....	2,500 00	4,987 94	124 35	8 58	.....	239 44	7,860 31	4,989 11	114,975 98	56,696 80	\$1,108 00
Total .....	.....	8,000 00	12,810 61	297 43	11 03	.....	575 31	21,604 38	12,811 79	217,449 60	123,852 69	1,104 00
TENNESSEE.												
First district .....	.....	2,000 00	3,329 35	172 90	2 55	\$8 90	66 90	5,580 69	3,333 35	64,553 55	25,585 96	2,116 00
Second district .....	.....	2,500 00	3,880 00	75 06	.....	.....	144 25	6,539 31	3,820 00	89,967 45	55,238 81	1,252 00
Third district	*\$1,404 10	2,250 00	3,671 94	131 80	.....	11 35	25 50	7,554 83	4,553 58	160,084 93	47,921 99	1,276 00
Fourth district .....	.....	3,000 00	6,876 40	225 19	.....	20 65	68 00	10,190 24	6,867 65	225,179 32	187,839 83	31,433 00
Fifth district .....	.....	3,000 00	9,646 50	276 04	.....	26 10	93 35	13,041 99	9,646 50	645,442 74	410,046 18	13,946 00
Sixth district	*1,253 33	2,250 00	4,631 32	84 71	75 10	47 55	102 00	8,424 01	5,067 94	41,484 14	32,071 40	1,192 00
Seventh district .....	.....	2,500 00	4,325 10	20 94	.....	.....	170 00	7,016 02	4,325 10	64,714 35	51,477 88	1,196 00
Eighth district .....	.....	3,000 00	5,643 50	104 92	.....	7 20	115 25	8,670 67	5,643 50	115,851 35	65,001 07	.....
Total	2,637 43	20,500 00	41,944 15	1,091 79	77 65	121 75	145 25	67,918 02	43,277 62	1,409,299 83	876,342 51	51,451 00
TEXAS.												
First district .....	.....	3,000 00	11,173 80	446 31	5 50	.....	510 70	15,141 31	11,242 00	322,400 47	112,761 07	.....
Second district .....	.....	1,247 30	3,053 75	152 17	.....	.....	.....	4,453 22	3,053 75	35,683 63	11,000 33	.....
Third district	*62 49	3,000 00	7,600 00	98 36	3 47	6 00	17 50	10,767 84	7,600 50	127,744 32	60,435 40	906 00
Fourth district	*10,642 57	3,000 00	7,149 04	666 73	.....	35 00	246 84	21,742 18	7,157 18	103,807 36	92,743 96	.....
Total	10,705 06	10,247 30	28,981 59	1,363 59	8 97	41 00	777 04	52,124 55	29,053 43	595,635 72	282,941 36	906 00
UTAH.												
Utah .....	.....	3,000 00	4,234 00	51 50	.....	104 45	72 50	7,462 54	4,834 00	53,526 34	31,053 06	.....
VERMONT.												
Second district .....	.....	2,000 00	1,680 00	48 07	.....	4 98	39 75	3,772 80	1,680 00	53,980 70	20,772 46	.....
Third district .....	.....	2,500 00	2,600 00	62 91	.....	.....	60 12	5,293 03	2,600 00	43,894 49	36,432 02	.....
Total .....	.....	4,500 00	4,280 00	110 98	.....	4 98	99 87	8,985 83	4,280 00	97,862 29	57,204 48	.....

Statement of the expenses of collecting internal-revenue taxes in the several collection-districts, &c.—Continued.

REPORT ON THE FINANCES.

RECAPITULATION.

Districts.	Compensation by salary and commissions.	Compensation by special allowance.		Stationery and blank-books.	Postage.	Express and dep. money.	Advertising.	Total expense of collecting.	Expenses of administering office.	Assessments.	Collections.	Compensation of store-keepers.
		Salary.	Expenses.									
Alabama.....	\$2,217 63	\$3,500 00	\$21,724 05	\$398 97	\$25 34	\$1 00	\$453 12	\$33,320 11	\$23,169 79	\$177,756 29	\$125,812 75	\$408 00
Arizona.....	.....	1,875 00	1,410 42	.....	.....	.....	.....	3,285 42	1,427 92	3,112 41	4,502 57	.....
Arkansas.....	.....	6,765 15	9,534 49	203 58	.....	156 44	395 65	17,055 31	9,606 11	179,579 30	75,471 71	1,292 00
California.....	.....	10,500 00	62,660 65	922 55	10 55	528 08	1,350 45	75,972 28	62,880 30	3,561,484 58	2,991,472 02	10,965 00
Colorado.....	.....	3,000 00	7,190 33	199 82	6 46	31 57	167 00	10,595 18	7,222 96	154,482 24	70,231 81	.....
Connecticut.....	.....	6,500 00	18,078 99	156 94	7 55	9 28	91 78	24,844 54	18,083 07	721,940 71	626,101 72	4,980 00
Dakota.....	.....	2,500 00	2,087 29	67 00	.....	6 60	142 75	4,803 64	2,087 30	19,169 96	10,941 88	.....
Delaware.....	.....	3,000 00	5,937 24	59 40	.....	.....	35 40	9,032 04	5,937 24	377,551 57	360,312 53	.....
District of Columbia.....	.....	2,500 00	4,740 00	130 28	.....	.....	90 00	7,460 28	4,740 00	190,090 61	112,225 14	.....
Florida.....	.....	3,000 00	8,194 73	144 05	.....	.....	371 50	11,726 84	8,194 73	920,713 24	195,320 14	.....
Georgia.....	.....	12,000 00	33,592 80	675 71	16 56	.....	467 50	46,790 90	33,601 50	572,331 97	390,494 45	14,403 00
Idaho.....	988 00	2,500 00	3,880 00	36 36	11 94	22 95	145 00	7,595 67	4,243 00	25,264 27	19,573 46	1,565 00
Illinois.....	11,174 49	39,004 10	67,986 97	2,108 82	16 04	30 27	974 13	121,357 82	76,967 59	19,965,696 58	15,805,944 90	59,952 00
Indiana.....	43,217 02	19,500 00	21,669 84	969 75	44 00	65 80	1,402 05	86,855 07	41,374 46	5,906,935 89	4,631,415 55	25,547 00
Iowa.....	8,652 31	12,500 00	18,714 26	753 75	6 85	80 59	1,240 25	42,098 31	22,557 61	2,920,248 23	1,042,110 63	4,099 00
Kansas.....	27 42	3,000 00	7,365 10	93 14	127 15	77 89	416 00	10,979 55	7,380 60	171,080 30	133,248 06	.....
Kentucky.....	43,400 25	16,500 00	32,605 46	1,391 62	88 94	251 45	604 14	94,841 86	61,852 05	11,688,289 50	9,360,554 41	248,425 00
Louisiana.....	3,388 81	10,500 00	29,414 72	296 42	10 96	76 65	881 44	44,569 02	29,415 22	1,939,888 97	611,076 53	1,940 00
Maine.....	630 96	10,500 00	8,289 38	204 53	.....	14 20	148 25	19,787 32	8,289 38	142,601 65	108,526 03	.....
Maryland.....	500 00	13,500 00	34,740 00	665 56	64 58	106 90	689 05	50,296 09	35,315 00	3,363,824 53	2,760,045 35	18,806 00
Massachusetts.....	8,346 16	22,625 00	47,684 01	838 52	81 90	158 23	192 50	79,926 32	52,282 21	3,280,953 79	2,729,149 78	18,446 00
Michigan.....	1,729 20	16,375 00	27,429 15	502 23	8 78	13 21	440 45	46,498 04	28,834 10	2,548,312 31	1,901,469 61	940 00
Minnesota.....	525 00	5,000 00	11,200 00	244 99	40	2 25	564 83	17,537 47	11,200 00	269,008 77	232,767 81	.....
Mississippi.....	1,457 26	6,613 17	17,947 51	294 96	33 28	84 10	575 00	27,010 28	19,006 09	155,958 42	105,052 36	.....
Missouri.....	8,602 84	14,750 00	43,150 00	705 63	59 60	289 87	1,112 70	68,670 64	48,558 71	8,241,063 29	4,525,628 60	18,049 00
Montana.....	.....	2,500 00	5,796 00	42 20	3 00	13 25	102 75	8,457 20	5,796 00	50,192 53	23,477 27	.....
Nebraska.....	.....	3,000 00	9,369 65	78 10	.....	19 85	66 50	12,534 10	9,369 65	502,683 23	291,474 26	1,565 00
Nevada.....	.....	3,000 00	7,022 75	53 56	.....	101 42	351 00	10,528 73	7,022 75	78,567 29	58,927 84	.....
New Hampshire.....	5,945 24	4,500 00	3,615 00	164 43	.....	3 56	96 50	14,524 73	6,165 07	368,410 53	302,002 25	1,388 00
New Jersey.....	.....	15,000 00	36,198 76	555 61	.....	80 14	227 45	52,061 96	36,210 91	2,986,419 78	2,357,625 24	.....
New Mexico.....	1,418 68	2,500 00	3,998 25	146 72	8 00	55 35	310 00	8,437 00	8,931 70	62,165 79	22,689 66	.....
New York.....	11,460 91	80,250 00	212,098 75	2,268 73	31 69	288 00	1,033 16	307,431 24	218,010 13	17,593,157 18	15,669,400 17	19,448 00
North Carolina.....	4 50	20,250 00	60,315 86	1,367 94	2 50	14 83	508 75	82,553 68	60,426 16	1,927,889 84	1,637,546 03	55,481 00
Ohio.....	78,216 79	32,000 00	42,924 56	1,982 13	10 84	49 03	1,394 71	156,578 01	89,923 60	18,382,469 14	14,034,792 06	59,490 00
Oregon.....	.....	3,000 00	6,606 52	65 27	11 57	5 25	.....	9,888 61	6,606 52	76,096 38	47,553 54	.....
Pennsylvania.....	10,910 55	60,000 00	138,077 11	2,262 58	8 29	64 92	1,232 62	212,576 07	143,071 38	7,402,648 70	6,488,911 41	83,182 00
Rhode Island.....	.....	3,000 00	6,425 00	65 11	.....	3 11	50 25	9,552 47	6,425 00	239,970 57	231,977 91	.....
South Carolina.....	.....	8,000 00	12,810 61	907 43	11 03	.....	575 31	21,004 34	12,811 79	917,449 60	123,852 69	1,108 00

Tennessee.....	2,637 43	20,500 00	41,944 15	1,091 79	77 65	121 75	845 25	67,218 02	43,977 62	1,409,299 83	876,382 51	51,451 00
Texas.....	10,705 06	10,247 30	28,981 59	1,363 59	8 97	41 00	777 04	52,124 55	29,053 43	595,635 78	282,941 36	908 00
Utah.....		3,000 00	4,234 00	51 59		104 45	72 50	7,462 54	4,234 00	53,526 34	31,653 06	
Vermont.....		4,500 00	4,280 00	110 98		4 98	90 87	8,995 83	4,280 00	97,882 28	57,204 48	
Virginia.....	5,596 20	24,938 18	73,753 36	2,221 62	3 32	133 22	536 79	107,182 75	74,742 12	8,302,792 85	7,669,379 09	34,8 3 00
Washington.....		2,500 00	3,926 52	247 69		64 17		6,738 38	3,951 37	34,099 49	21,299 81	
West Virginia.....	822 80	8,000 00	12,683 40	437 53	18 90	20 50	487 37	22,470 50	12,745 90	681,373 74	497,218 04	1,252 00
Wisconsin.....		12,000 00	26,586 60	824 87		13 16	421 85	39,246 48	26,586 60	3,103,514 75	2,728,046 00	11,016 00
Wyoming.....		2,000 00	1,825 00	38 20	65 25	7 64		3,936 09	1,850 00	22,403 56	11,437 67	
Total.....	262,574 93	577,697 90	1,290,900 43	27,841 55	902 01	3,286 49	22,259 61	2,185,462 92	1,435,719 24	130,249,797 86	102,995,242 45	751,928 00

Second supplemental statement of expenses of assessing internal-revenue taxes, &c.—Continued.

District.	Net compensa- tion.	Clerk-hire.	Stationery.	Postage and ex- press.	Rent of asses- sors.	Net compensa- tion of assist- ant assessors.	Net compensa- tion of store- keepers.	Total.
LOUISIANA.								
First district.....	\$248 35							\$248 35
Third district.....						\$120 00		120 00
Total	248 35					120 00		368 35
MAINE.								
First district.....	71 95							71 95
Second district.....	496 67							496 67
Total	568 62							568 62
MARYLAND.								
First district	145 04							145 04
Second district.....	422 65							422 65
Fourth district	19 85							19 85
Fifth district	7 20					207 07		214 27
Total	594 74					207 07		801 81
MASSACHUSETTS.								
Fourth district	683 10							683 10
Sixth district	418 81							418 81
Seventh district	29 61							29 61
Total.....	1,131 52							1,131 52
MICHIGAN.								
Sixth district	491 83							491 83
MISSOURI.								
First district	826 95							826 95
Third district.....	34 56							34 56
Fourth district.....	6 03							6 03
Fifth district	9 29							9 29
Total.....	876 83							876 83
NEVADA.								
Nevada	2,369 54							2,369 54
NEW JERSEY.								
First district	520 38							520 38
Second district.....	558 58							558 58
Fourth district.....	139 82							139 82
Total.....	1,218 78							1,218 78
NEW MEXICO.								
New Mexico						177 46		177 46
NEW YORK.								
First district	2,601 46					40 00	\$40 00	2,681 46
Third district.....	40 52							40 52
Eighth district.....	245 21	\$699 98				7,103 12	1,392 96	9,441 27
Twelfth district.....	152 51							152 51
Thirteenth district.....	89 44							89 44
Eighteenth district	137 31							137 31
Twenty-second district...	23 55							23 55
Twenty-fourth district...	411 20							411 20
Twenty-fifth district.....	29 93							29 93
Twenty-sixth district.....	4 75							4 75
Twenty-seventh district...	118 94							118 94
Twenty-eighth district	133 04							133 04
Total.....	3,987 86	699 98				7,143 12	1,432 96	13,263 92
NORTH CAROLINA.								
Second district	6 10							6 10

Second supplemental statement of expenses of assessing internal-revenue taxes, &c.—Cont'd.

District.	Net compensa- tion.	Clerk-hire.	Stationery.	Postage and ex- press.	Rent of assess- ors.	Net compensa- tion of assist- ant assessors.	Net compensa- tion of store- keepers.	Total.
OHIO.								
Seventh district.....	\$215 45							\$215 45
Eleventh district.....	159 89							159 89
Thirteenth district.....	44 21							44 21
Seventeenth district.....	546 21							546 21
Eighteenth district.....	187 12							187 12
Total.....	1,152 88							1,152 88
PENNSYLVANIA.								
First district.....	403 74							403 74
Second district.....	67 08							67 08
Third district.....	45 72						\$260 20	305 92
Seventh district.....						\$25 33		25 33
Eighth district.....	80 51							80 51
Ninth district.....	6 52							6 52
Tenth district.....							144 00	144 00
Eleventh district.....	18 43							18 43
Twelfth district.....	234 55							234 55
Thirteenth district.....	127 02	\$62 50				89 49		279 01
Seventeenth district.....	63 94							63 94
Twentieth district.....	75 11							75 11
Twenty-first district.....	751 21							751 21
Twenty-second district.....	232 71							232 71
Twenty-third district.....	781 66			54				782 20
Total.....	2,888 20	62 50		54		174 82	404 20	3,520 26
SOUTH CAROLINA.								
First district.....	130 49							130 49
Second district.....	174 66							174 66
Total.....	305 15							305 15
TENNESSEE.								
Second district.....	5 00						208 00	213 00
Fifth district.....	674 32							674 32
Total.....	679 32						208 00	887 32
TEXAS.								
First district.....	144 56					156 18		300 74
Second district.....						150 71		150 71
Third district.....						318 00		318 00
Total.....	144 56					624 89		769 45
UTAH.								
Utah.....	14 00		\$20 00	11 87	\$75 00			120 87
VIRGINIA.								
First district.....	280 19	25 00				130 27		435 46
Second district.....	76 05							76 05
Fourth district.....						80 00		80 00
Seventh district.....	29 21	5 00				14 91	241 40	290 52
Total.....	385 45	30 00				225 18	241 40	882 03
WASHINGTON.								
Washington.....						7 00		7 00
WEST VIRGINIA.								
First district.....	160 48							160 48
Second district.....	480 92							480 92
Total.....	641 40							641 40
WISCONSIN.								
Second district.....	269 89							269 89

Second supplemental statement of expenses of assessing internal-revenue taxes, &c.—Cont'd.

RECAPITULATION.

District.	Net compensa- tion.	Clerk-hire.	Stationery.	Postage and ex- press.	Rent of assessors.	Net compensa- tion of assist- ant assessors.	Net compensa- tion of store- keepers.	Total.
Alabama.....	\$9 97							\$9 97
Arkansas.....	19 66							19 66
California.....	471 87							471 87
Colorado.....	216 22							216 22
Connecticut.....	181 49							181 49
Florida.....						\$156 54		156 54
Georgia.....	391 24							391 24
Illinois.....	170 22							170 22
Indiana.....	77 92					50 39		128 31
Iowa.....	43 50					177 10		220 60
Kentucky.....	6,374 36							6,374 36
Louisiana.....	248 35					120 00		368 35
Maine.....	568 62							568 62
Maryland.....	594 74					207 07		801 81
Massachusetts.....	1,131 52							1,131 52
Michigan.....	491 83							491 83
Missouri.....	876 83							876 83
Nevada.....	2,369 54							2,369 54
New Jersey.....	1,218 78							1,218 78
New Mexico.....						177 46		177 46
New York.....	3,987 86	\$699 98				7,143 12	\$1,432 96	13,263 92
North Carolina.....	6 10							6 10
Ohio.....	1,152 88							1,152 88
Pennsylvania.....	2,888 20	62 50		\$0 54		174 82	404 20	3,530 26
South Carolina.....	305 15							305 15
Tennessee.....	679 32						208 00	887 32
Texas.....	144 56					624 89		769 45
Utah.....	14 00		\$20 00	11 87	\$75 00			120 87
Virginia.....	385 45	30 90				225 18	241 40	882 03
Washington.....						7 00		7 00
West Virginia.....	641 40							641 40
Wisconsin.....	269 89							269 89
Total.....	25,931 47	792 48	20 00	12 41	75 00	9,063 57	2,236 56	38,181 49

Statement showing the amount paid for salaries in the office of the Commissioner of Internal Revenue; also salaries and expenses of supervisors, agents, and surveyors of distilleries, fees and expenses of gaugers, miscellaneous expenses, counsel fees, &c., and taxes, erroneously assessed and collected, refunded during fiscal year ended June 30, 1875.

Supervisors.	Salary.	Expenses.	Clerk-hire.	Furniture.	Rent.	Total.
Kenneth R. Cobb.....	\$1,566 67	\$4,414 39	\$1,566 50	\$75 00	\$280 00	\$7,902 56
L. M. Foulke.....	3,000 00	8,786 13	2,000 00		1,016 82	14,802 95
Lucian Hawley.....	3,000 00	7,100 54	12,404 12	45 00		22,549 66
P. B. Hunt.....	1,433 32	4,414 71	1,408 26	398 53	160 00	7,814 82
J. M. Hedrick.....	3,000 00	4,582 32	1,542 50	92 90	125 00	9,342 72
Ferd. Meyer.....	276 10	242 00	285 30	152 00	60 00	1,015 40
D. W. Mann.....	2,752 75	4,151 11	3,019 88	375 00		10,298 74
A. C. Matthews.....	247 25	668 41	123 60			1,039 26
John McDonald.....	2,723 90	3,184 55	2,738 90		660 00	9,307 35
Samuel T. Powell.....	3,000 00	4,340 26	2,000 00	344 68	176 00	9,860 94
P. W. Perry.....	3,000 00	9,847 68	2,999 75		500 04	16,347 47
F. D. Sewall.....	3,000 00	6,571 68	3,609 29		541 65	13,722 62
A. P. Tutton.....	3,000 00	6,286 56	3,416 84			12,703 40
	29,999 99	64,590 34	37,114 94	1,483 11	3,519 51	136,707 89
Add to this amount stationery furnished to supervisors.....						1,044 63
Total.....						137,752 52

Revenue agents.

Name.	Salary.	Expenses.	Total.
J. N. Beach	\$2,488 00	\$1,640 86	\$4,128 86
B. P. Brasher	693 00	341 23	1,034 23
J. J. Brooks	696 00	241 50	937 50
John C. Bowyer	1,925 00	919 25	2,844 25
E. T. Bridges	1,925 00	460 10	2,385 10
Hiram Brownlee	1,456 00	986 06	2,442 06
Charles P. Brown	2,496 00	1,703 54	4,199 54
A. H. Brooks	1,068 00	747 52	1,815 52
Myron Coloney	96 00	18 50	114 50
S. J. Conklin	1,308 00	894 93	2,202 93
A. M. Crane	2,136 00	1,548 07	3,684 07
Jos. W. Dwyer	147 00	139 06	286 06
George L. Douglass	1,908 00	184 78	2,092 78
John W. Gregory	165 00	160 85	325 85
William A. Gavett	2,496 00	1,700 16	4,196 16
Arthur Gunther	1,799 00	1,738 11	3,537 11
F. S. Hill	1,800 00	1,011 50	2,811 50
John T. Hogue	2,484 93	1,151 31	3,636 24
C. M. Horton	2,170 00	1,198 65	3,368 65
John A. Joyce	2,056 00	1,079 00	3,135 00
Jos. T. Long	546 00	265 47	811 47
Ed. Livingston	1,491 00	809 23	2,300 23
J. H. Mauley	2,504 00	1,286 15	3,790 15
John B. Miller	1,961 00	1,414 22	3,375 22
John Mitchell	2,210 00	1,013 47	3,223 47
Edward McLeer	208 00	96 85	304 85
J. C. Napier	1,300 00	904 51	2,204 51
Zenas Rogers	2,488 00	1,484 50	3,972 50
J. E. Simpson	2,313 00	1,407 34	3,720 34
A. M. C. Smith	2,480 00	973 02	3,453 02
A. M. Tinker	1,524 00	1,457 59	2,981 59
Jacob Wagner	156 00	144 89	300 89
James C. Wheeler	156 00	184 25	340 25
H. T. Yaryan	3,004 00	1,902 68	4,906 68
Total	55,651 93	31,209 21	84,861 14
Add to this amount stationery furnished agents			163 28
Total			85,024 42

Surveyors of distilleries.

Salaries	\$6,257 50
Expenses	8,938 03
Total	15,195 53

Fees and expenses of gaugers.

Fees	\$895,356 12
Traveling expenses	64,387 14
Total	959,743 26

Salaries of Office of Commissioner of Internal Revenue.

Salary	\$335,603 27
Miscellaneous expenses:	
Salary	\$1,514 20
Traveling expenses	8,164 45
Expenses	22,861 56
Telegrams	4,268 25
Rent	6,500 00
Stationery	22,046 88
Expressage	68,923 68
	134,279 02
Counsel fees and expenses, moieties and rewards:	
Fees and expenses	15,336 12
Moieties	137 50
Rewards	18,761 52
	34,235 14
Total	504,117 43

Taxes erroneously assessed and collected.

Amount	\$156,414 32
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Statement of fines, penalties, and forfeitures.

Balance on deposit to credit of the Secretary of the Treasury, per last report	\$127,891 13
Amount deposited	44,474 47
	<hr/>
	172,365 60
Amount disbursed	84,817 66
	<hr/>
Balance on deposit to credit Secretary of Treasury July 1, 1875	87,547 94

Moneys refunded on lands sold for taxes and redeemed.

Arkansas	7,950 00
Tennessee	1,430 23
Virginia	14,570 00
	<hr/>
	23,950 23

Moneys illegally collected in insurrectionary districts refunded during the fiscal year ended June 30, 1875.

Amount refunded	\$724 23
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Statement of disbursements of South Carolina free-school fund commissioners for salaries of teachers, repairs of school-houses, &c., (six months.)

Amount disbursed	\$1,455 00
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Moneys refunded under private act of Congress.

B. H. Campbell	6,000 00
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Moneys refunded, tax on spirits destroyed by fire.

Amount	412 70
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Statement of certificates received and allowed for drawbacks on merchandise exported, for the fiscal year ended June 30, 1875.

Number of certificates received and allowed	391
Amount allowed	\$36,260 81

Reports on accounts for duplicate drafts.

Amount	208 00
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Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamps for distilled spirits for the fiscal year ended June 30, 1875.

DR.

To amount of stamps in hands of Commissioner June 30, 1874:	\$34,510,379 00
To amount of stamps received from printer	50,785,170 00
To amount of stamps returned by collectors	470,948 30
To amount of stamps received for redemption	1,578 90
	<hr/>
	85,768,076 20
	<hr/>

CR.

By amount of stamps sent to collectors	62,703,588 00
By amount of stamps destroyed	3,686,947 20
By amount of stamps remaining in hands of Commissioner June 30, 1875	19,377,541 00
	<hr/>
	85,768,076 20

REPORT ON THE FINANCES.

*Commissioner of Internal Revenue for internal revenue tobacco,
or stamps for the fiscal year ended June 30, 1875.*

DR.

ends of Commissioner June 30, 1874.....	\$3, 215, 515 29
ved from printer.....	22, 633, 908 59
ned by collectors.....	138, 400 29
ned for exchange.....	152, 897 11
ned for redemption.....	296 73
amps returned for exchange.....	01
	<u>37, 141, 018 02</u>

CR.

to collectors.....	36, 079, 885 06
oyed.....	291, 594 14
aining in hands of Commissioner June 30,	769, 538 82
	<u>37, 141, 018 02</u>

*Commissioner of Internal Revenue for internal revenue special
aps for the fiscal year ended June 30, 1875.*

DR.

ends of Commissioner June 30, 1874.....	\$3, 247, 700 00
ved from printer.....	10, 938, 150 00
ned by collectors.....	514, 160 00
	<u>14, 700, 010 00</u>

CR.

to collectors.....	10, 403, 440 00
rging stamps returned by collectors in May,	250 00
aining in hands of Commissioner June 30,	4, 296, 320 00
	<u>14, 700, 010 00</u>

*Commissioner of Internal Revenue for internal revenue beer
s for the fiscal year ended June 30, 1875.*

DR.

ands of Commissioner June 30, 1874.....	\$3, 622, 569 21
ived from printer.....	5, 780, 250 84
rned by collectors.....	7, 835 00
ived for redemption.....	220 45
	<u>9, 410, 875 50</u>

CR.

t to collectors.....	9, 403, 190 00
troyed.....	6, 555 46
aining in hands of Commissioner June 30,	1, 130 04
	<u>9, 410, 875 50</u>

Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamps (adhesive) for the fiscal year ended June 30, 1875.

DR.

To amount of stamps in hands of Commissioner June 30, 1874	\$105 26
To amount of stamps ordered from printer	6, 675, 478 39
To amount of stamps returned by agents	35, 932 69
To amount of stamps received for redemption	23, 661 04
To amount of discount withheld in exchange	2 26
	<hr/>
	6, 735, 179 64
	<hr/> <hr/>

CR.

By amount of cash deposited with United States Treasurer	2, 829, 053 08
By amount allowed as commissions	179, 328 62
By amount of stamps sent to agents	3, 614, 689 52
By amount of stamps destroyed	108, 212 83
By amount of stamps canceled and returned	2, 023 93
By amount of stamps allowed on affidavits of loss	1, 871 66
	<hr/>
	6, 735, 179 64

Statement of accounts of the Commissioner of Internal Revenue for internal revenue stamped foil wrappers for tobacco, for the fiscal year ended June 30, 1875.

DR.

To amount stamped foil wrappers received from printer	\$492, 382 55
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CR.

By amount stamped foil wrappers sent to collectors	492, 382 55
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Statement of amounts paid for engraving and printing stamps, and for stamp paper, &c., for the fiscal year ended June 30, 1875.

To the Bureau of Engraving and Printing	\$342, 556 34
To Joseph R. Carpenter	85, 660 71
To James M. Willcox & Co. (paper)	82, 033 20
To the Continental Bank-Note Company	49, 974 13
To the National Bank-Note Company	23, 295 63
To the American Bank-Note Company	20, 699 33
To the American Phototype Company	4, 751 69
To Skidmore & Co	3, 310 95
To John J. Crooke	1, 907 69
To A. Trochsler	198 09
To Morey & Sherwood	12 46
	<hr/>
	614, 400 22

Statement of amounts paid for the redemption of internal revenue stamps during the fiscal year ended June 30, 1875.

For stamps returned	\$26, 926 76
For stamps destroyed	142 50
For stamps unnecessarily used	4, 701 05
	<hr/>
	31, 770 31

Statement of stamp agents' accounts adjusted during the fiscal year ended June 30, 1875.

Number	476
Amount involved	\$10, 242, 671 05

REPORT OF THE SIXTH AUDITOR.

REPORT OF THE SIXTH AUDITOR. OF THE TREASURY.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
October 20, 1875.

SIR: I have the honor to submit the following report of the business operations of this Office for the fiscal year ended June 30, 1875. My annual report to the Postmaster-General, now in course of preparation, will exhibit in detail the financial transactions of the Post-Office Department during the past fiscal year.

A comparison of the tables of the present report with those contained in the report made by my predecessor for the fiscal year ended June 30, 1874, will show a large increase of business in each division.

EXAMINING DIVISION—BENJAMIN LIPPINCOTT, CHIEF OF DIVISION.

This division receives and audits the quarterly accounts-current of all post-offices in the United States. It is divided into four subdivisions, viz: the opening-room, the stamp-rooms, the examining corps proper, and the error-rooms.

1. *The opening-room.*—All returns, as soon as received, are opened, and if found in order, according to regulations, are entered on the register, carefully folded and tied, and then forwarded to the stamp-rooms.

The number of quarterly accounts-current received during each quarter of the fiscal year ended June 30, 1875, was as follows:

Third quarter, 1874.....	33, 63
Fourth quarter, 1874.....	34, 642
First quarter, 1875.....	34, 946
Second quarter, 1875.....	35, 855
Total	139, 076

Increase over last fiscal year, 6,289.

2. *The stamp-rooms.*—The quarterly returns received from the opening-room are divided alphabetically among eight stamp-clerks, whose duties consist in comparing the stamp-statements of the postmasters in the accounts-current with their own books, and the returns made to them from the stamp-division of the finance office, whence stamp-orders are issued and receipts for the same received and forwarded to the stamp-clerk. The returns thus approved or corrected are passed to the examiners. All accounts from offices of the first and second classes are passed through the various subdivisions of the Office in advance of other returns, so that they may reach the chief of division and his assistants with as little delay as possible.

The number of accounts examined and settled by the stamp-clerks for each quarter of the fiscal year was as follows:

Third quarter, 1874.....	33, 011
Fourth quarter, 1874.....	34, 242
First quarter, 1875.....	34, 557
Second quarter, 1875.....	34, 873
Total.....	136, 683

Increase over last fiscal year, 5,384.

3. *The examining-corps proper* is composed of seventeen clerks, among whom the returns received from the stamp-rooms are divided by sections, each comprising several States or parts of States.

The average number to each section is about 2,000. After the examination of the accounts-current and the stamp-account, reviewing and refooting the transcript of mails received, and examining all vouchers belonging to that portion of the work, the balance is drawn on all accounts of the third, fourth, and fifth classes. The returns thus examined and completed are forwarded to the registering division to be entered upon its books.

The number of accounts examined and sent to the registering division for the fiscal year was as follows :

Third quarter, 1874.....	33, 011
Fourth quarter, 1874.....	34, 242
First quarter, 1875.....	34, 557
Second quarter, 1875.....	34, 873
Total.....	136, 683

Increase over last fiscal year, 5,384.

4. *The error-rooms* contain five clerks, who review and re examine the error-accounts received from the registering division, and forward to each postmaster a copy of his account as stated by him, and as audited and corrected by the Office.

The number of accounts corrected and copied during the fiscal year was as follows :

Third quarter, 1874.....	5, 213
Fourth quarter, 1874.....	6, 030
First quarter, 1875.....	5, 739
Second quarter, 1875.....	4, 277
Total.....	21, 259

Each subdivision reports weekly to the chief of division, and monthly through that officer to the deputy auditor, the progress of the work, so that the exact amount of labor performed by each clerk is clearly ascertained.

All vouchers relative to allowances made by the Post-Office Department for clerk-hire, lights, fuel, rent, stationery, &c., at post-offices of the first and second classes, are forwarded at the commencement of each quarter to the chief of division and his assistant for examination. A statement is then prepared, showing the vouchers received, the amount allowed, and the amount suspended, when found to be in excess of the allowance.

On receipt of the returns from the examiners these accounts are reviewed, and the amount allowable added, and the balance drawn by the chief of division.

The number of post-offices of the first and second classes which have received allowances for clerk-hire, rent, &c., was 395.

The number of offices of the second class having an allowance for clerk-hire only was 214.

The number of offices having an allowance for clerk-hire to aid in separating the mails (independent of the number above stated) was 553.

Total number of offices of all classes receiving allowances and approved by the chief of division was 1,162.

The expense-accounts of the offices of the first and second classes were regularly entered by the chief of division and his assistant on the expense-register, and show quarterly the amount of vouchers received, amount allowed, and amount suspended; copies of which were forwarded to each postmaster.

Attached to the examining division is a corresponding clerk, whose duty consists in corresponding with postmasters relative to errors in their accounts-current and in making day-book entries, &c.

The amount involved in the settlement of the quarterly accounts-current of postmasters during the fiscal year was as follows :

Third quarter, 1874.....	\$6,158,466 33
Fourth quarter, 1874.....	6,426,022 40
First quarter, 1875.....	6,664,424 20
Second quarter, 1875.....	6,410,731 81
Total.....	25,659,644 74

Increase over last year, \$992,785.72.

The labors of the examining division for the last fiscal year have been fully completed; all accounts received in proper form have been examined and passed to the registering division. At no period has the work been more perfect in all its details. Not only has there been a decided improvement in the preparation of returns by postmasters, particularly those of first and second class offices, but by judicious changes in the office, the efficiency of the examining corps has been greatly increased.

REGISTERING DIVISION—JOSEPH B. WILL, CHIEF OF DIVISION.

Thirteen clerks are employed upon this division, who receive from the examining division the quarterly accounts-current of all the post-offices in the United States, re-examine and register them, placing each item of revenue and expenditure under its appropriate head, add and recapitulate the same, and exhibit in the register ending June 30 of each year, the total amount of receipts and expenditures for the fiscal year.

During the fiscal year ended June 30, 1875, the number of accounts registered and amounts involved therein were as follows :

Third quarter, 1874.....	33,011.....	\$6,158,466 33
Fourth quarter, 1874.....	34,242.....	6,426,022 40
First quarter, 1875.....	34,557.....	6,664,424 20
Second quarter, 1875.....	34,873.....	6,410,731 81
Total.....	136,683.....	25,659,644 74

Increase over last year, 5,384; \$992,785.72.

To this division is also assigned the duty of entering in the change-books, prepared for the purpose, all changes of postmasters, establishment, re-establishment, discontinuance, and change of name of post-offices reported from the appointment office. The number thus entered during the fiscal year was as follows :

Third quarter, 1874.....	2,276
Fourth quarter, 1874.....	2,530
First quarter, 1875.....	2,827
Second quarter, 1875.....	3,028
Total.....	10,661

Decrease from last fiscal year, 853.

The work of this division is in excellent condition. The members of the division have performed their duties promptly and accurately. The quarterly accounts-current received from each office have been registered to June 30, 1875, and the footings and recapitulations completed.

BOOK-KEEPERS' DIVISION—JAMES T. SMITH, CHIEF OF DIVISION.

To this division is assigned the duty of keeping the ledger-accounts of the Department, embracing postmasters, late postmasters, contractors, late contractors, and accounts of a general, special, and miscellaneous character.

This work requires the services of fifteen clerks, who are employed as follows, viz: Nine book-keepers of postmasters' accounts; three book-keepers of contractors' accounts; one clerk in charge of cash-book, deposit-book, warrant-register, and ledger of warrants and deposits; one assistant chief, who is also disbursing-clerk, in charge of stamp-journal, transfer-journal, and who makes the day-book entries on reports approved by the Auditor. The chief of division has general supervision, and also keeps the accounts with the several appropriations, receipts and expenditures of the Department, Executive Departments for official stamps, foreign governments, special agents, consuls, foreign mail-agents, &c.

The auxiliary books, from which postings are made quarterly, are as follows: 13 registers of postmasters' quarterly returns, 43 pay-books, (contractors' accounts,) 9 journals, 1 register of warrants, 3 registers of Postmaster-General's drafts, 1 stamp-journal, 1 cash-book, 1 deposit-book, 1 Auditor's draft-book, 1 transfer-journal, 1 money-order transfer-book, 12 registers of mail messenger and special-mail service, 1 route-agents' book, 1 letter-carriers' book, 1 special agents' fare-book; total, 90 books.

Postmasters' accounts of the first, second, and third classes, and all contractors' accounts, are balanced quarterly; all others at the end of the fiscal year. The work of the division is in a satisfactory condition, and fully up to the requirements of the office.

For a detailed statement showing the number of accounts by sections, and, to a limited extent, the labor performed in the preparation of auxiliary books, reference is made to the following table:

Ledgers of mail-contractors' accounts.

Number of section.	States,	Number of ledgers.	Current accounts.	Day-book entries journalized.	Accounts journalized from transportation sheets.
1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Virginia, and West Virginia	4	2, C30	3, 301	10, 228
2	Maryland, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee, Illinois, Indiana, and Wisconsin	4	2, 044	4, 929	13, 500
3	Ohio, Kansas, Michigan, Kentucky, Iowa, Missouri, Minnesota, California, Oregon, Nebraska, Nevada, and the Territories	4	2, 044	4, 241	12, 234
	Total	12	6, 138	12, 471	35, 962
	Increase over last fiscal year		161	6, 143	3, 355

Ledgers of postmasters' accounts.

Number of section.	States.	Number of ledgers.	Current accounts.	Late accounts.
1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, and Mississippi	4	3, 618	573
2	New York and New Jersey	4	3, 495	600
3	Pennsylvania, Delaware, Maryland, and District of Columbia	4	4, 195	910
4	Virginia, West Virginia, North Carolina, South Carolina, and Georgia ..	5	4, 350	1, 112
5	Florida, Alabama, Louisiana, Texas, Arkansas, and Missouri	5	4, 407	800
6	Kentucky, Tennessee, and Illinois	4	4, 000	799
7	Ohio and Indiana	4	3, 751	820
8	Michigan, Wisconsin, and Iowa	6	3, 780	1, 069
9	California, Oregon, Minnesota, Kansas, Nebraska, Nevada, and the Territories	5	4, 520	216
	Total	41	36, 116	6, 898
	Increase over last fiscal year .....	.....	1, 361	1, 108

Number of entries in stamp-journal	6, 552
Number of entries in day-books	6, 168
Number of entries in deposit-book	7, 456
Number of entries in cash-book	4, 843
Number of entries in transfer-journal	4, 128
Total	29, 147

Increase over last fiscal year, 3,549.

STATING DIVISION—WILLIAM H. GUNNISON, CHIEF OF DIVISION.

The general postal accounts of postmasters and those of late postmasters, until fully stated, are in charge of this division. The number of accounts is 58,929, an increase of 8,180 during the year, and an average of 3,683 to each of the sixteen sections.

The offices of the first, second, and third classes are called “presidential,” and from them are derived nineteen-twentieths of the postal revenues. It is necessary, therefore, that the accounts of the postmasters at these offices should receive early attention, in order that any failure to pay indebtedness, or to comply with instructions, may be promptly ascertained and acted on. During the first two months of each quarter the items of the “presidential” accounts for the preceding quarter have been stated from the earliest records made in the Office, then compared with the statements rendered by postmasters, the differences investigated, and special instructions given, that the postmasters may use the audited balances in making their payments and in rendering their accounts for the current quarter.

Those of the general postal accounts of postmasters at offices of the fourth class showing debit balances of \$10 or more, as stated from the ledgers each quarter, have had the items of the succeeding quarter added, as in the case of “presidential” offices; if such sums were still due, special instructions were given to include the amounts in the payments for the current quarter. The items of the remaining accounts of the fourth class were stated as soon as they could be obtained from the ledgers. Statements of such of them as showed debit balances of \$1.00 or more, when stated and balanced with the ledgers to the close of the fiscal year ending June 30, 1874, were sent to the postmasters with instructions, before the 31st of December, 1874.

The accounts of late postmasters have been revised monthly in

order to secure an early adjustment; and all such accounts have recently been fully stated to the latest dates, for use in the annual report of the Office to the Postmaster-General.

The keeping of the record of statements rendered each quarter by the "presidential" offices, the preparing of circulars of instructions to postmasters, and various other duties, are assigned to a miscellaneous clerk. To the chief of division is assigned the general supervision of the division, the correspondence on the general postal accounts of postmasters at "presidential" offices, and on such special cases as may be referred to him.

Although two sections were added in November last, the increase in the number of accounts—particularly those of late postmasters—rendered the average number on the sections even larger than during the previous year.

The condition of the work of the division is satisfactory. The details are more fully shown by the following statements:

Statement of the number of general postal accounts of postmasters, the increase in the number, and the classification of the offices, for the fiscal year ended June 30, 1875.

Number of section.	Residential.					Fourth class.					Increase in each State and Territory.	Increase in each State and Territory.	Number of accounts in each section.	Increase in each section.
	Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.				
1	5	15	1	21	0	748	69	14	831	1	889	8	1	35
2	3	15	1	21	0	403	48	14	467	1	467	1	1	2
3	3	15	1	21	0	403	48	14	467	1	467	1	1	48
4	3	15	1	21	0	403	48	14	467	1	467	1	1	71
5	3	15	1	21	0	403	48	14	467	1	467	1	1	184
6	3	15	1	21	0	403	48	14	467	1	467	1	1	108
7	3	15	1	21	0	403	48	14	467	1	467	1	1	108

Statement of the number of general postal accounts of postmasters, &c.—Continued.

Number of section.	States and Territories.	Presidential.					Fourth class.					Number of accounts in each State and Territory.	Increase in each State and Territory.	Increase in each Territory.	Number of accounts in each section.	Increase in each section.	
		Draft.	Collection.	Deposit.	Total.	Increase.	Collection.	Deposit.	Special.	Total.	Increase.						
7	Ohio	10	95	7	112	*1	1,917	137	52	2,106	60	2,218	59	2,218	59	2,218	59
	Total	10	95	7	112	*1	1,917	137	52	2,106	60	.....	.....	.....	.....
8	Illinois	3	131	2	136	0	1,583	121	38	1,742	35	1,878	35	1,878	35	1,878	35
	Oregon	0	6	0	6	*2	255	4	7	266	12	272	12	272	12		
	District of Columbia	0	0	2	2	0	4	0	0	4	1	6	1	6	1		
	Total	3	137	4	142	*2	1,842	125	45	2,012	48	.....	.....	.....	.....
9	California	0	25	7	32	0	585	76	40	701	53	733	53	733	53	1,530	70
	Missouri	0	45	1	46	0	1,325	71	88	1,484	70	1,530	70	1,530	70		
	Total	0	70	8	78	0	1,910	147	128	2,185	123	.....	.....	.....	.....
	Kentucky	3	24	1	28	0	947	42	47	1,046	1	1,064	1	1,064	1		
10	Texas	2	28	0	30	0	774	35	23	832	22	862	22	862	22	2,263	1
	Delaware	1	4	1	6	0	91	3	1	95	*1	101	*1	101	*1		
	Total	6	56	2	64	0	1,812	80	71	1,963	22	.....	.....	.....	.....
	Virginia	1	21	2	24	0	1,236	103	40	1,379	44	1,403	44	1,403	44		
11	New York, S to Z	3	30	6	39	0	521	124	24	660	0	708	0	708	0	2,097
	Total	4	51	8	63	0	1,757	227	64	2,048	44	.....	.....	.....	.....
	Indiana	5	60	2	67	0	1,334	77	27	1,438	35	1,505	35	1,505	35		
	Pennsylvania, R to Z	4	32	1	37	0	775	59	10	844	0	881	0	881	0		
12	Total	9	92	3	104	0	2,109	136	37	2,282	35	2,386
	Alabama	3	13	1	17	3	697	63	6	766	43	783	46	783	46		
	Iowa	12	66	2	80	0	1,171	92	17	1,280	10	1,360	10	1,360	10		
	Total	15	70	3	97	3	1,868	155	23	2,046	53	.....	.....	.....	.....
13	Total	15	70	3	97	3	1,868	155	23	2,046	53	2,143

14	Tennessee.....	0	8	1	9	0	589	33	19	641	41	650	41
	Florida.....	3	16	0	19	0	800	75	81	1,016	41	1,035	41
	Arkansas.....	1	5	0	6	0	306	13	9	328	20	334	20
	Louisiana.....	0	5	1	6	0	188	4	6	198	53	204	53
	Total.....	4	34	2	40	0	1,943	125	115	2,183	155	.....	155
15	Michigan.....	10	55	5	70	0	1,030	73	35	1,138	30	1,208	30
	Maryland.....	0	11	3	14	0	584	35	6	605	34	619	34
	New Hampshire.....	3	14	6	23	0	365	41	8	414	1	437	1
	Total.....	13	80	14	107	0	1,959	149	49	2,157	65	.....	65
16	New Jersey.....	1	45	0	46	0	509	64	38	611	15	657	15
	Nebraska.....	1	10	3	14	0	503	32	35	570	64	584	64
	Nevada.....	0	7	2	9	1	60	14	6	80	2	89	1
	Alaska.....	0	0	0	0	0	0	2	1	3	0	3	0
	Arizona.....	0	3	0	3	0	31	0	9	40	8	43	8
	Colorado.....	1	6	2	9	0	141	16	18	175	9	184	9
	Dakota.....	0	2	0	2	0	125	0	7	132	16	134	16
	Idaho.....	0	2	0	2	0	63	1	4	68	2	70	2
	Montana.....	0	4	0	4	0	84	0	10	94	6	98	6
	New Mexico.....	0	3	0	3	0	64	0	3	67	11	70	11
	Utah.....	0	2	1	3	0	179	7	8	194	33	197	33
	Washington.....	0	3	0	3	0	137	3	12	152	5	155	5
	Wyoming.....	0	0	3	3	0	18	16	3	37	7	40	7
	Total.....	3	87	11	101	1	1,914	155	154	2,223	174	.....	175
												2,324	1,170
												35,765	

* Decrease.

Number of general postal accounts, first, second, and third classes	1, 547
Number of general postal accounts fourth class	34, 218
Whole number of general postal accounts for the fiscal year.....	35, 765

Increase during fiscal year, 1,170.

Statement showing the number of changes and the condition of the general postal accounts of late postmasters for and during the fiscal year ended June 30, 1875.

	Third quarter, 1874.	Fourth quar- ter, 1874.	First quarter, 1875.	Second quar- ter, 1875.	Total.
Established	595	339	445	478	1, 857
Re-established	140	137	91	143	511
Discontinued	238	276	249	290	1, 053
New bonds	135	3, 729	1, 902	924	6, 750
Miscellaneous	1, 361	1, 839	2, 219	1, 912	7, 331
Total.....	2, 469	6, 380	4, 906	3, 747	17, 502
Increase in number of changes over previous year.....					6, 049

Statement showing the condition of general postal accounts of late postmasters for the fiscal year.

	Third quarter, 1874.	Fourth quar- ter, 1874.	First quarter, 1875.	Second quar- ter, 1875.	Total.
Number of accounts of late postmasters adjusted	2, 717	2, 550	1, 678	5, 924	12, 869
Number of accounts of late postmasters unadjusted					10, 295
Whole number of accounts of late postmasters.....					23, 164
Increase in number of late accounts over last year					7, 048
Increase in number of late accounts adjusted over last year..					4, 407

Statement of miscellaneous business.

Correspondence, &c.	Third quarter, 1874.	Fourth quar- ter, 1874.	First quarter, 1875.	Second quar- ter, 1875.	Total.
Letters received.....	763	727	659	1, 090	3, 239
Letters written	176	255	298	362	1, 091
Statements, &c., received from postmasters	1, 613	1, 618	1, 638	1, 254	6, 123
Reports made to Post-Office Department—delinquencies	72	302	250	175	799
Circulars prepared	4, 862	3, 299	4, 626	3, 422	16, 211
Offices supplied with blanks.....	67	638	1, 225	32	1, 962
Vouchers filed	6, 459	4, 779	4, 938	2, 660	18, 836

COLLECTING DIVISION—EDWARD J. EVANS, CHIEF OF DIVISION.

To this division is assigned the collection of balances due from all postmasters, late postmasters, and contractors; also the payment of all balances due to late and present postmasters, and the adjustment and final settlement of postal accounts. The average number of clerks employed is twenty, and the work of the division is apportioned as follows:

On correspondence, 4.—Their duty is to insure, as far as possible, the collection of all moneys due to the United States on postal and contractors' accounts, to examine the same carefully, and explain by letter,

when necessary, the correctness of the balances due thereon, and to submit for suit or criminal proceedings accounts of defaulting postmasters and contractors.

Continued daily attention, good judgment, and clever discrimination are required in this branch of the division, as is also a thorough knowledge of the entire business of the Office, and, to a degree, that of the Post-Office Department. The work has been most satisfactorily performed, as may be inferred from amounts collected on draft, shown in subjoined table.

On drafts and reports, 2.—Their duties are to locate and issue drafts for the collection of balances due by postmasters and contractors, to record the same in draft-registers, and report to the Post-Office Department for payment all balances due to late postmasters, and record the same.

This work, which involves the disbursement as well as collection of Department moneys, and is therefore one of great responsibility, is performed by the gentlemen in charge to the entire satisfaction of the Office.

On changes, 1.—His duties are to record all changes of postmasters reported to this Office from the Post-Office Department, to enter and file drafts paid, to record all accounts of late postmasters in the book of balances, and to state the final action thereon. Great care and constant watchfulness are required in the proper discharge of the labors of this desk, all of which are conscientiously bestowed by the gentleman in charge.

On letter-books, 2.—Their duty is to transcribe into their respective books all letters written by the several divisions of the Office, and transmit the same, together with all circulars relating to postmasters' accounts. This work has been performed promptly and satisfactorily.

On miscellaneous, 1.—His duties are to examine and compare with the ledgers all accounts of late postmasters, and close as "uncollectible" or by "suspense" all accounts so designated, and to assist in the preparation of the annual report to the Postmaster-General, and other duties of a miscellaneous character.

On copying, 10.—Their duties are to copy and revise all accounts of postmasters and others; to transmit in their respective circulars all accounts of late postmasters; to copy changes of postmasters; to prepare salary-books of the several post-offices, and to furnish a large portion of the material for the United States Official Register. This branch of the division is in excellent condition, and the work is performed promptly and satisfactorily.

On suits, &c., 2.—Their duties are to revise and settle the accounts of the United States attorneys, marshals, and clerks, for fees in causes arising in the Post-Office Department, and to prepare for suit all cases of defaulting postmasters and contractors. All accounts reported by the corresponding clerks have been prepared for suit and transmitted to the Department of Justice, and all accounts of fees of attorneys, marshals, and clerks submitted for settlement have been examined and reported for payment.

The regulation of the Department requiring current business to be dispatched on the day received is duly observed by this division.

I refer to the following tables for a more detailed statement of the work performed by the divisions during the fiscal year ended June 30, 1875:

Accounts of postmasters and contractors.

	Number.	Amount.
Accounts of postmasters becoming late during the period from July 1, 1873, to June 30, 1874, in charge of the division	9, 137	\$31, 489 90
Accounts of postmasters becoming late during the fiscal year :		
Quarter ended September 30, 1874	1, 530	30, 489 18
Quarter ended December 31, 1874	6, 923	121, 956 72
Quarter ended March 31, 1875	4, 341	91, 467 54
Quarter ended June 30, 1875	3, 169	60, 978 40
Total	24, 400	306, 381 74
Drafts issued on present and late postmasters during the fiscal year :		
Quarter ended September 30, 1874	619	100, 243 71
Quarter ended December 31, 1874	727	66, 138 78
Quarter ended March 31, 1875	669	52, 465 82
Quarter ended June 30, 1875	702	47, 175 91
Total	2, 717	266, 034 22
Accounts of contractors received from the pay-division for collection, upon which drafts were issued :		
Quarter ended September 30, 1874	10	56, 143 25
Quarter ended December 31, 1874	19	6, 143 76
Quarter ended March 31, 1875	7	590 57
Quarter ended June 30, 1875	16	9, 112 51
Total	52	71, 990 09
Amount collected by drafts during the fiscal year		104, 600 22
Accounts showing balances due late and present postmasters and reported to the Post-Office Department for payment :		
Quarter ended September 30, 1874	376	17, 347 01
Quarter ended December 31, 1874	397	14, 515 00
Quarter ended March 31, 1875	361	14, 688 61
Quarter ended June 30, 1875	619	24, 173 84
Total	1, 753	70, 725 06
Accounts of postmasters becoming late during the fiscal year, showing balances in their favor and closed by "suspense :"		
Quarter ended September 30, 1874	1, 449	3, 308 27
Quarter ended December 31, 1874	587	7, 599 79
Quarter ended March 31, 1875	1, 455	2, 518 95
Quarter ended June 30, 1875		
Total	3, 491	13, 427 01
Accounts of postmasters becoming late during the fiscal year, showing balances due the United States and closed by "suspense :"		
Quarter ended September 30, 1874	290	436 11
Quarter ended December 31, 1874	34	55 64
Quarter ended March 31, 1875	430	122 27
Quarter ended June 30, 1875		
Total	754	614 02
Accounts of postmasters becoming late during the fiscal year, showing balances due the United States and found uncollectible.		
Quarter ended September 30, 1874	45	2, 242 50
Quarter ended December 31, 1874	12	506 00
Quarter ended March 31, 1875	2	25 55
Quarter ended June 30, 1875		
Total	59	2, 774 74
Accounts of late postmasters and contractors submitted for suit during the fiscal year :		
Quarter ended September 30, 1874	35	9, 464 85
Quarter ended December 31, 1874	46	22, 967 94
Quarter ended March 31, 1875	21	6, 631 00
Quarter ended June 30, 1875	14	10, 730 20
Total	116	49, 814 17
Amount of collections on judgments, fines, &c., including interest, during the fiscal year		29, 822 79
Accounts of United States attorneys, marshals, and clerks examined and reported for payment during the fiscal year :		
Quarter ended September 30, 1874	31	1, 998 36
Quarter ended December 31, 1874	12	806 42
Quarter ended March 31, 1875	29	1, 678 18
Quarter ended June 30, 1875	23	977 03
Total	95	5, 549 99

Accounts copied during the fiscal year :

Quarter ended September 30, 1874.....	5, 183
Quarter ended December 31, 1874.....	6, 872
Quarter ended March 31, 1875.....	5, 326
Quarter ended June 30, 1875.....	5, 240
Total	22, 621

Number of pages of bonds and commissions copied during the fiscal year :

Quarter ended September 30, 1874.....	603
Quarter ended December 31, 1874.....	803
Quarter ended March 31, 1875.....	814
Quarter ended June 30, 1875.....	758
Total	2, 978

Number of circulars addressed and transmitted during the fiscal year :

Quarter ended September 30, 1874.....	12, 129
Quarter ended December 31, 1874.....	10, 531
Quarter ended March 31, 1875.....	11, 328
Quarter ended June 30, 1875.....	14, 434
Total	48, 422

Letters received during the fiscal year :

Quarter ended September 30, 1874.....	72, 398
Quarter ended December 31, 1874.....	81, 130
Quarter ended March 31, 1875.....	79, 123
Quarter ended June 30, 1875.....	89, 078
Total	321, 729

Letters sent during the fiscal year :

Quarter ended September 30, 1874.....	43, 370
Quarter ended December 31, 1874.....	51, 505
Quarter ended March 31, 1875.....	50, 761
Quarter ended June 30, 1875.....	61, 228
Total	206, 864

Letters recorded during the fiscal year :

Quarter ended September 30, 1874.....	2, 601
Quarter ended December 31, 1874.....	3, 069
Quarter ended March 31, 1875.....	2, 893
Quarter ended June 30, 1875.....	2, 905
Total	11, 468

Number of pages of letter-press copies made :

Quarter ended September 30, 1874.....	2, 763
Quarter ended December 31, 1874.....	3, 193
Quarter ended March 31, 1875.....	3, 024
Quarter ended June 30, 1875.....	2, 983
Total	11, 963

Letters written to postmasters and others during the fiscal year :

Quarter ended September 30, 1874.....	1, 555
Quarter ended December 31, 1874.....	2, 039
Quarter ended March 31, 1875.....	1, 859
Quarter ended June 30, 1875.....	1, 813
Total	7, 266

Number of pages of changes of postmasters during the fiscal year :

Quarter ended September 30, 1874.....	192
Quarter ended December 31, 1874.....	348
Quarter ended March 31, 1875.....	248
Quarter ended June 30, 1875.....	222
Total	1, 010

Number of pages of "balance-book" recorded during the fiscal year :

Quarter ended September 30, 1874	142
Quarter ended December 31, 1874	465
Quarter ended March 31, 1875	345
Quarter ended June 30, 1875	235
Total	<u>1,187</u>

Number of pages of draft-register recorded during the fiscal year :

Quarter ended September 30, 1874	34
Quarter ended December 31, 1874	40
Quarter ended March 31, 1875	38
Quarter ended June 30, 1875	42
Total	<u>154</u>

Number of pages of letter-book recorded during the fiscal year :

Quarter ended September 30, 1874	1,306
Quarter ended December 31, 1874	1,519
Quarter ended March 31, 1875	1,678
Quarter ended June 30, 1875	1,590
Total	<u>6,093</u>

FOREIGN-MAIL DIVISION—ROBERT S. WIDDICOMBE, CHIEF OF DIVISION.

This division has charge of the postal accounts with foreign governments, and the accounts with steamship companies for ocean transportation of the mails.

Number of accounts of each country settled during the fiscal year and amounts involved.

Name of country.	Number.	Amount.
The United Kingdom of Great Britain and Ireland	4	\$1,205,974 04
Empire of Germany	4	493,347 77
Kingdom of Belgium	3	24,080 40
Kingdom of Netherlands	4	21,830 17
Confederation of Switzerland	4	35,582 06
Kingdom of Italy	4	71,406 29
Kingdom of Denmark, for extra-national postage	4	2,365 11
Kingdom of Sweden	5	97,550 48
Kingdom of Norway	6	72,697 97
Republic of France, for extra-national postage	2	9,471 28
Total	40	<u>2,034,964 87</u>
Increase over last fiscal year	12	<u>494,337 61</u>

Number of duplicates registered during the fiscal year.

Received from—	Quarter ended Sept. 30, 1874.	Quarter ended Dec. 31, 1874.	Quarter ended Mar. 31, 1875.	Quarter ended June 30, 1875.	Sent to—	Quarter ended Sept. 30, 1874.	Quarter ended Dec. 31, 1874.	Quarter ended Mar. 31, 1875.	Quarter ended June 30, 1875.
The United Kingdom...	321	273	290	326	The United Kingdom ...	314	319	285	352
German Empire.....	234	203	192	218	German Empire.....	220	204	157	174
Belgium	114	102	112	131	Belgium	108	106	93	97
Switzerland.....	67	73	80	94	Switzerland.....	102	92	79	79
Netherlands	45	42	45	53	Netherlands.....	62	61	52	55
Denmark	54	46	49	62	Denmark	58	65	50	57
France.....	109	106	111	135	France.....	75	84	81	80
Norway.....	58	48	43	53	Norway.....	53	65	52	57
Sweden	83	77	60	89	Sweden.....	52	65	52	57
Italy.....	40	36	39	47	Italy.....	58	54	49	49
West Indies, &c	149	197	158	164	West Indies, &c.....	149	185	149	159
Nova Scotia, &c.....	39	22	12	23	Nova Scotia, &c	52	44	35	48
Total	1, 313	1, 225	1, 191	1, 395	.....	1, 303	1, 344	1, 134	1, 264
Increase over last fiscal year.	107	100	66	102	.....	257	290	.....	2
Decrease from last fiscal year.	.....	.....	.....	.....	.....	.....	.....	24	.....

Total number of duplicates registered, 10,169; total increase over last fiscal year, 900.

Amounts reported for payment of balances due foreign governments on settlement of accounts for the quarters named, together with the costs in currency.

To—	Quarter ended—	Amount.
United Kingdom of Great Britain and Ireland	Dec. 31, 1873	\$24, 832 43
	Mar. 31, 1874	14, 390 38
	June 30, 1874	11, 876 11
	Sept. 30, 1874	9, 275 41
Total .....	.....	60, 974 33
Costing in currency .....	.....	67, 133 63
Empire of Germany.....	Mar. 31, 1874	19, 485 12
	June 30, 1874	15, 222 40
	Sept. 30, 1874	13, 611 32
	Dec. 31, 1874	14, 242 24
Total .....	.....	62, 567 08
Costing in currency .....	.....	70, 327 18
Belgium	June 30, 1874	2, 159 37
	Sept. 30, 1874	2, 134 36
	Dec. 31, 1874	2, 114 66
Total .....	.....	6, 408 39
Costing in currency .....	.....	7, 298 45
Denmark	Mar. 31, 1874	744 18
	June 30, 1874	570 99
	Sept. 30, 1874	310 97
	Dec. 31, 1874	503 72
Total .....	.....	2, 129 86
Costing in currency.....	.....	2, 530 53
Sweden.....	Dec. 31, 1873	4, 365 89
	Mar. 31, 1874	5, 254 40
	June 30, 1874	3, 850 45
	Sept. 30, 1874	4, 317 76
	Dec. 31, 1874	3, 291 67
Total .....	.....	21, 080 17
Costing in currency.....	.....	26, 257 74

Amounts reported for payment of balances due foreign governments, &c.—Continued.

To—	Quarter ended—	Amount.
Norway.....	Sept. 30, 1873	\$851 35
	Dec. 31, 1873	1, 481 67
	Mar. 31, 1874	1, 931 68
	June 30, 1874	1, 311 01
	Sept. 30, 1874	838 96
	Dec. 31, 1874	1, 136 32
Total		7, 550 99
Costing in currency		9, 138 41
Total amount reported.....		160, 710 82
Costing in currency.....		182, 685 94

The following amounts have been paid in gold by the governments named :

By	Quarter ended—	Amount.
Switzerland.....	June 30, 1874	\$2, 059 52
	Sept. 30, 1874	3, 334 00
Total		5, 393 52
Netherlands	June 30, 1874	1, 134 45
	Sept. 30, 1874	1, 212 39
	Dec. 31, 1874	1, 179 92
	Mar. 31, 1875	1, 206 56
Total		4, 733 32
Italy.....	Mar. 31, 1874	1, 607 93
	June 30, 1874	1, 333 48
	Sept. 30, 1874	925 42
Total		3, 866 83
France, for extra-national postage	Sept. 30, 1874	2, 845 48
	Dec. 31, 1874	4, 598 08
Total		7, 443 56
Total amount received in gold		21, 437 23

Number of reports of ocean postage to the Postmaster-General and amounts reported.

In third quarter, 1874.		In fourth quarter, 1874.		In first quarter, 1875.		In second quarter, 1875.	
No. of re-ports.	Amount.	No. of re-ports.	Amount.	No. of re-ports.	Amount.	No. of re-ports.	Amount.
1	\$12, 094 63	1	\$12, 257 35	1	\$11, 703 52	1	\$13, 361 91
1	11, 069 48	1	10, 432 25	1	11, 048 97	1	12, 970 64
1	8, 710 46	1	10, 220 95	1	9, 021 69	1	8, 130 20
1	7, 804 59	1	7, 760 48	1	8, 676 45	1	7, 070 14
1	6, 798 73	1	7, 693 77	1	8, 291 59	1	7, 067 79
1	6, 115 69	1	7, 340 46	1	6, 519 41	1	5, 214 51
1	6, 008 28	1	6, 406 68	1	6, 212 41	1	4, 408 96
1	5, 938 00	1	4, 788 99	1	4, 154 71	1	4, 269 00
1	3, 892 67	1	2, 904 23	1	4, 069 94	1	3, 057 37
1	3, 853 26	1	2, 685 50	1	1, 985 51	1	2, 801 08
1	3, 412 81	1	1, 806 27	1	1, 406 00	1	2, 605 12
1	3, 234 28	1	1, 692 59	1	1, 373 18	1	1, 406 09
1	1, 528 83	1	1, 279 12	1	1, 353 43	1	1, 350 02
1	1, 385 12	1	1, 239 62	1	1, 012 39	1	1, 161 15
1	1, 356 70	1	891 53	1	901 81	1	1, 064 98

Number of reports of ocean postages to the Postmaster-General, &c.—Continued.

In third quarter, 1874.		In fourth quarter, 1874.		In first quarter, 1875.		In second quarter, 1875.	
No. of re-ports.	Amount.	No. of re-ports.	Amount.	No. of re-ports.	Amount.	No. of re-ports.	Amount.
1	\$841 53	1	\$845 67	1	\$775 11	1	\$819 42
1	805 00	1	610 80	1	668 03	1	794 55
1	645 91	1	604 10	1	629 02	1	754 93
1	637 49	1	543 13	1	582 96	1	716 52
1	479 97	1	521 27	1	578 97	1	519 54
1	423 27	1	465 02	1	346 08	1	406 85
1	418 04	1	453 96	1	323 46	1	310 52
1	367 50	1	428 35	1	179 49	1	207 62
1	319 90	1	354 20	1	192 78	1	173 51
1	286 93	1	320 11	1	163 94	1	88 95
1	247 17	1	255 87	1	112 78	1	94 74
1	240 24	1	235 27	1	107 80	1	82 26
1	187 57	1	230 86	1	99 40	1	52 36
1	169 82	1	229 17	1	82 39	1	49 07
1	107 10	1	221 06	1	80 92	1	26 87
1	79 40	1	194 25	1	31 50	1	17 95
1	71 40	1	108 09	1	17 99	1	14 39
1	61 74	1	102 93	1	16 07	1	14 23
1	55 09	1	79 24	1	14 70	1	9 52
1	42 11	1	74 30	1	13 13	1	6 29
1	34 86	1	73 96	1	12 93	1	3 78
1	34 37	1	62 77	1	3 78	1	1 75
1	31 22	1	61 07	.....	.....	.....	.....
1	29 42	1	51 31	.....	.....	.....	.....
1	26 74	1	31 08	.....	.....	.....	.....
1	16 38	1	30 10	.....	.....	.....	.....
1	9 68	1	10 57	.....	.....	.....	.....
1	9 10	1	8 24	.....	.....	.....	.....
1	7 25	1	8 10	.....	.....	.....	.....
1	3 73	1	2 57	.....	.....	.....	.....
1	1 44	.....	.....	.....	.....	.....	.....
46	80,894 90	45	86,617 21	37	82,764 24	37	80,394 58

Total number of reports made.....	165
Increase over last fiscal year	15
Total amount reported	\$339,670 93
Increase over last fiscal year	7,220 65

PAY DIVISION—R. F. CROWELL, CHIEF OF DIVISION.

To this division are assigned the adjustment and payment of all accounts for the transportation of the mails, whether carried by ocean steamers, railroads, steamboats, or any contractor, special mail-carrier, or mail-messenger; the accounts of superintendents and assistant superintendents of the railway-postal service, railway-postal clerks, route agents, mail-route messengers, and local agents, and all accounts arising under appropriations for mail-depredations and special agents, free-delivery system, postage-stamps, postal cards, envelopes, postmarking and canceling stamps, post-route maps, wrapping-paper, twine, mail-bags, mail locks and keys, engraving and printing drafts and warrants, advertising, fees of United States attorneys, marshals, and clerks in suits on postal matters, and miscellaneous accounts.

There are also assigned to this division the passing and registering of all drafts and warrants for the payment of accounts, and the custody of the archives of the Office.

	Number.	Amount.
Accounts of mail-contractors settled during the fiscal year ended June 30, 1875 :		
In the quarter ended September 30, 1874	8,084	\$3,750,828 05
In the quarter ended December 31, 1874	8,034	3,601,021 51
In the quarter ended March 31, 1875	8,140	3,208,210 22
In the quarter ended June 30, 1875	8,155	3,686,720 79
Total	32,413	14,246,780 57
Increase over last fiscal year	1,300	.....
Decrease from last fiscal year .....	.....	900,923 12
Collection orders sent to contractors during the fiscal year :		
In the quarter ended September 30, 1874	29,017	936,569 75
In the quarter ended December 31, 1874	29,188	1,004,243 78
In the quarter ended March 31, 1875	29,183	1,515,768 74
In the quarter ended June 30, 1875	20,236	940,562 97
Total	116,554	4,397,144 84
Increase over last fiscal year	13,793	756,476 88
Accounts of ocean mail service settled during the fiscal year :		
In the quarter ended September 30, 1874	44	239,302 87
In the quarter ended December 31, 1874	52	275,655 95
In the quarter ended March 31, 1875	42	250,819 86
In the quarter ended June 30, 1875	34	243,832 85
Total	178	1,009,611 53
Increase over last fiscal year	8	4,559 27
Accounts of special mail-carriers settled during the fiscal year :		
In the quarter ended September 30, 1874	1,244	10,124 53
In the quarter ended December 31, 1874	1,243	9,693 93
In the quarter ended March 31, 1875	1,409	11,647 69
In the quarter ended June 30, 1875	1,477	12,083 68
Total	5,373	43,549 83
Decrease from last fiscal year	414	1,449 46
Accounts of mail-messengers settled during the fiscal year :		
In the quarter ended September 30, 1874	3,644	153,914 79
In the quarter ended December 31, 1874	3,691	157,522 04
In the quarter ended March 31, 1875	3,779	157,374 67
In the quarter ended June 30, 1875	3,809	160,122 38
Total	14,923	628,933 88
Increase over last fiscal year	585	43,728 86
Accounts of superintendents, assistant superintendents of railway-postal service, and special agents settled during the fiscal year :		
In the quarter ended September 30, 1874	189	49,024 75
In the quarter ended December 31, 1874	233	56,512 69
In the quarter ended March 31, 1875	195	47,426 03
In the quarter ended June 30, 1875	250	65,244 61
Total	869	218,268 08
Increase over last fiscal year	5	483 06
Accounts of railway-postal clerks, route-agents, mail-route messengers, and local agents settled during the fiscal year :		
In the quarter ended September 30, 1874	2,356	559,576 32
In the quarter ended December 31, 1874	2,356	567,502 74
In the quarter ended March 31, 1875	2,404	573,098 69
In the quarter ended June 30, 1875	2,424	575,054 36
Total	9,600	2,275,232 11
Increase over last fiscal year	632	152,467 28
Accounts of letter-carriers settled during the fiscal year :		
In the quarter ended September 30, 1874	2,178	453,627 51
In the quarter ended December 31, 1874	2,148	469,121 44
In the quarter ended March 31, 1875	2,256	472,556 05

	Number.	Amount.
In the quarter ended June 30, 1875	2,364	\$479,111 51
Special agents paid out of this appropriation	2	5,622 48
Total	8,948	1,880,041 99
Increase over last fiscal year	453	77,546 93
Decrease from last fiscal year—special agents		201 35
Miscellaneous payments for the fiscal year:		
In the quarter ended September 30, 1874	247	350,118 86
In the quarter ended December 31, 1874	203	311,880 03
In the quarter ended March 31, 1875	287	416,718 38
In the quarter ended June 30, 1875	246	245,455 75
Total	983	1,324,173 02
Increase over last fiscal year	145	118,256 64
Warrants issued by the Postmaster-General, and countersigned by the Auditor, passed and registered during fiscal year:		
In the quarter ended September 30, 1874	2,868	3,209,415 93
In the quarter ended December 31, 1874	3,233	2,632,891 30
In the quarter ended March 31, 1875	3,227	3,260,027 36
In the quarter ended June 30, 1875	3,050	2,752,026 01
Total	12,378	11,854,360 60
Increase over last fiscal year	1,727	359,584 27
Drafts issued by the Third Assistant Postmaster-General and countersigned by the Auditor, passed and registered during the fiscal year:		
In the quarter ended September 30, 1874	4,646	551,840 86
In the quarter ended December 31, 1874	4,441	556,420 43
In the quarter ended March 31, 1875	4,392	406,202 25
In the quarter ended June 30, 1875	4,777	527,477 28
Total	18,256	2,041,940 82
Increase over last fiscal year	372	.....
Decrease from last fiscal year		303,898 50

Reports, accounts of postmasters, receipts and certificates of deposit filed in the archives during the fiscal year.

	Number of reports.	Postmasters accounts.	Receipts for drafts.	Certificates of deposit.
Quarter ended September 30, 1874	7,257	8,957	5,243	2,364
Quarter ended December 31, 1874	7,691	4,622	4,197	2,291
Quarter ended March 31, 1875	8,631	3,846	5,387	2,415
Quarter ended June 30, 1875	7,856	8,933	5,624	2,863
Total	31,435	26,358	20,451	9,933
Increase over last fiscal year	3,275	11,447	5,945	.....
Decrease from last fiscal year				1,506

REPORT ON THE FINANCES.

MONEY-ORDER DIVISION—JOHN LYNCH, CHIEF OF DIVISION.

Showing the business of the money-order division during the fiscal year ended June 30, 1875.

	Number.	Amount.	Increase over last year.	
			Number.	Amount.
Money-orders issued	5,006,383	\$77,431,257 58	525,690	\$3,806,396 87
Local money-orders issued	2,759	68,548 05	38	*3,739 23
Postal money-orders issued	64,179	1,149,389 29	*13,179	*341,932 02
Local money-orders issued	35,319	746,644 54	2,777	45,069 81
Money-orders paid, received, examined, and filed	4,859,747	76,865,353 75	536,433	3,198,918 74
Local money-orders paid, received, examined, checked and filed	1,069	29,135 78	287	7,913 02
Postal money-orders paid, received, examined, checked and filed	17,677	394,542 80	1,085	20,760 14
Local money-orders paid, received, examined, checked and filed	23,993	620,756 76	3,386	25,540 04
Money-orders deposited registered, compared, and filed	206,753	53,885,481 11	48,944	*6,563,949 39
Local money-orders deposited registered, compared, and filed	5,941	1,313,391 30	95	142,480 00
Postal money-orders deposited registered and checked	13,317	6,791,753 00	1,474	780,328 00
Local money-orders deposited registered and checked	959	923,823 10	859	221,823 10
Money-orders sent for and returned	7,970		7,970	
Returned for correction	18,567		*10,559	

* Decrease.

	Number.				Total.	Increase over last fiscal year.
	Quarter ending—					
	September 30, 1874.	December 31, 1874.	March 31, 1875.	June 30, 1875.		
Money-order statements received, examined, and registered.....	40,776	40,776	40,776	40,776	163,104	15,880
Local money-order statements received, examined, and registered.....	2,088	2,088	2,088	2,088	8,352	544
Postal money-order statements received, examined, and registered.....	11,940	12,940	11,940	11,940	47,760	1,367
Local money-order statements received, examined, and registered.....	7,900	7,900	7,900	7,900	29,640	2,351
During the fiscal year.....	1,195	1,175	1,175	1,175	4,638	1,339

tion, I am gratified to be able to report the entire work of in a highly satisfactory condition.

To express my grateful appreciation of the valuable and efficient services of Mr. F. B. Lilley, the deputy auditor, of the chiefs of the divisions, and of the clerks and employes generally, through whose faithful and intelligent co-operation the work of the Office has been brought to its present advanced and satisfactory state than at any time since its organization.

Very respectfully, &c.,

J. M. MCGREW,
Auditor.

H. BRISTOW,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT

OF THE

TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1875.

SIR: As required by law, I herewith submit the following statement of the condition of the Treasury of the United States at the close of the fiscal year ended June 30, 1875, accompanied by tables to fully exhibit the operation thereof during the year. By examination of the comparative statement of receipts and expenditures given in the appendix to this report, it will be seen that while there has been an increase of \$7,597,708.68 in internal-revenue receipts for the fiscal year 1875 over those of 1874, there has been a decrease in receipts from customs of \$5,936,111.34; from lands, \$438,788.76, and from miscellaneous sources, \$2,701,513.54; making a total net decrease of revenue for the fiscal year 1875 from that of 1874 amounting to \$1,478,704.96; but, more than an offset to that decrease in revenue, the total net decrease in expenditures for the same period is \$11,115,407.37, composed of the following items, viz: Decreased expenditures on account of interest on public debt, \$4,026,270.64; on account of War Department, \$1,193,281.24; on account of Navy Department, \$9,434,961.15; total decreased expenditures, \$14,654,513.03, less increased expenditures on account of Interior Department, \$2,109,996.29, and on account of civil and miscellaneous, \$1,429,109.37; being a net difference of \$9,636,702.41 in favor of the fiscal year 1875 over that of 1874 in the matter of receipts and expenditures together.

TREASURER'S QUARTERLY ACCOUNTS.

The account of receipts and expenditures rendered by the Treasurer of the United States to the Accounting-officers of the Treasury, and copies of which are to be laid before the Senate and House of Representatives, is to the end of the fiscal year 1875; making *two years' statements instead of one*, as ordinarily.

UNAVAILABLE MONEYS.

The amount of General Treasury moneys carried in the balances on the books of this Office, and which was unavailable on the 30th June, 1875, was \$29,860,042.34, as shown by "Statement IV" in the appendix to this report; and the amount of Post-Office Department moneys carried in a similar way, and which was unavailable on the same date, was \$40,078.06, as shown by "Statement III" in the appendix.

On page 178, Volume 5, United States Statutes at Large, chapter xxxv, it appears that an act was approved March 3, 1837, of which the following is the text of section 1 :

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proper Accounting-officers of the Treasury be, and they are hereby, authorized to credit the account of the Treasurer of the United States with the amount of the unavailable funds, whether charged to John Campbell or his predecessors, and to transfer the amount to the debit of the banks and individuals, respectively, that may be indebted for the same.

In order to avoid the daily, weekly, quarterly, and yearly repetition of the statement of the amount of these unavailable moneys, and to clear the late Treasurer's accounts of these fictitious balances, it is respectfully recommended that an act be passed similar to that above quoted ; but to make such act sufficiently complete, so as to cover such unavailable items in the future, it is submitted that in all cases of deficit, default, or suspension of payment, from any cause whatsoever, whereby the moneys of the United States become unavailable, the Accounting-officers of the Treasury should be empowered, formally, to place upon record the facts in each and every case, charging the amount to the person who is in default, or whose assets are deficient or in suspension, and crediting the Treasurer of the United States in his General account.

DISBURSING-OFFICERS' BALANCES AND REPORTS.

By Statements VIII and IX, in the appendix to this report, it will be seen that over 60,000 "Lists of balances" and "Statements of public funds" have been received and examined by this Office during the fiscal year 1875 ; also, that of the 1,844 balances of accounts reported by Depositories, 389 were useless for the purpose of comparison, no reports having been received from disbursing-officers to that number, and that many other officers who have the disbursement of public funds render no reports whatever.

To fully serve the purpose for which the work of examination and comparison done by this Office was instituted, it would seem to be only proper for all disbursing-officers of the Government to render reports regularly and promptly ; and, to make such reports effective, the statement rendered should give, 1st, the date and amount of each deposit made by the officer during the week ; 2d, the date, amount, and payee of each check drawn during the week ; and, 3d, the balance to his credit as shown by check-book, stub, or account. On the other hand, each depository should also report weekly, 1st, the amount deposited by or placed to the credit of every disbursing-officer ; 2d, the amount of each disbursing-officer's checks paid ; and, 3d, the balance to the credit of each disbursing-officer at the close of business on the last day of the week. This would not entail much additional labor upon any one branch of the service, but would enable every administrative Department and Bureau to know *the amount of outstanding checks* of each one of its disbursing-officers weekly, which is at present a quite uncertain element of accountability. If, in addition to this being made matter of legislative requirement, all accounts of official funds whatsoever were required to be reported weekly to some Accounting-officer, such system would not only serve the purpose for which it is intended, but tend to promote regularity and correctness in the keeping of all accounts of the Government. The importance of this part of the fiscal business of the United States can be estimated from the fact that the amount expended by the several Departments through disbursing-officers is over two hundred and fifty million dollars annually. It is, therefore, respectfully submitted

and urged upon the attention of Congress that some legislative action be had, so that a full and complete systemization be made of this not unimportant branch of the service.

PAYMENT OF SPEAKER'S CERTIFICATES.

Payments of compensation and mileage to members of the House of Representatives are now made by the Treasurer of the United States upon the certificate of the Speaker (or the Clerk of the House when there is no Speaker) that the member named is entitled to payment. The certificates, receipted by the member, are presented at the Treasurer's Office by the Sergeant-at-Arms, who receives payment thereof as the agent of the members, keeping account with and disbursing to them as they may require. It thus happens frequently that the Sergeant-at-Arms has in his possession large sums belonging to members, and to their credit on his books.

The amount of the Treasury warrant issued each month to re-imburse the Treasurer for the payments of the month is charged to him upon the books of the Register, and he obtains credit to offset such charge upon filing with the Auditing-officer of the Department the Speaker's certificates, if they are found correct. But it has happened at various times that the Auditing-officer, having found errors in the computation of amounts due to members as expressed in the certificates, has not allowed credit for the full amount paid by the Treasurer, who has been put to considerable trouble to obtain repayment of the money so overpaid, and has not always succeeded in this. For instance, there are at this time held suspended against the late Treasurer, and to his debit on the books of the Register, a small amount, arising from overpayment to two members of the Thirty-ninth Congress, the term of which expired in 1867. This suspension has continued to this date, notwithstanding the amounts paid were the amounts certified by the Speaker to be due, and the act of Congress expressly declares that these certificates shall be conclusive upon all the Departments and officers of the Government, the First Comptroller holding that this requirement applies only to certificates drawn in conformity to law.

The law requiring that these certificates be paid out of the public Treasury, and passed as public accounts, does not require that they shall be paid before being passed by the proper Auditing-officer; and if the Treasurer is to be held responsible for errors that he has no means of detecting, it may be necessary for his own pecuniary safety that he submit the certificates for the action of the Auditing-officers prior to their payment. But as this would cause some delay, and perhaps inconvenience to members, that might be avoided, it is respectfully recommended that one of the officers of the House of Representatives be designated as a disbursing-officer for the purpose of these payments, giving such bond as may be required by law. The Secretary of the Senate is, by the present law, charged with the disbursement of the compensation and mileage of Senators, and it is not seen that any objection exists to the same method of payment of members of the House of Representatives.

THE NATIONAL BANK REDEMPTION AGENCY.

The National Bank Redemption Agency, established by act of Congress approved June 20, 1874, has been in operation since a few days thereafter, and during the fiscal year there have been redeemed, assorted, and accounted for 17,842,310 notes, of the aggregate value of \$130,322,945.

The expenses of the Agency have been as follows :

Express charges.....	\$38,093 31
All other expenses :	
Salaries.....	\$158,227 39
Printing and stationery.....	12,290 72
Postage.....	3,298 80
Office-furniture.....	12,918 68
Contingent expenses.....	768 47
Profit and loss.....	15,363 00
	<hr/>
	202,867 06
Total.....	<hr/> 290,965 37

For these expenses an assessment has been made upon the banks for express charges in proportion to the amount in value of the notes redeemed, and for all other expenses and charges in proportion to the number of notes redeemed; this being considered the equitable method of making the assessment. The items going to make up these expenses and charges are set forth in detail upon the books of the Agency, and a concise statement thereof accompanied the assessment for the information of the banks. The full credit of the organization of the Agency and the success which has attended it in the past belong to my predecessor, and he and the law are responsible for the expenses incurred. The assessment was made for the aggregate of the charges and expenses as found upon the books of the Agency on the 30th of June, 1875, the day of his retirement from office. Should the banks seriously object to any of the charges or expenses included in the assessment, it is for them to take such steps to recover the same as may seem best. Yet under the circumstances and difficulties attending the organization of the Agency, and which they have appreciated, few have made any complaint. If the Agency is to be continued, its practical operation in the past has suggested some changes in the law for its successful conduct in the future, alike in the interest of the public and the banks. It has been hitherto esteemed that a bank has fully discharged its promise and obligation when it has redeemed the same in lawful money at its own counter or other designated place of redemption. Under this law, the bank is also required to pay the cost of the transportation of its notes to Washington, together with all other expenses, direct or incidental, attending the redemption of the same, and practically of the return of the redeeming medium to the residence of the note-holder.

For the notes of 171 banks which have failed or gone into voluntary liquidation prior to the 30th of June last, and also of 171 other banks that are retiring all or part of their circulation, there have been deposited in the Treasury legal-tender notes to the exact amount of circulation outstanding or to be retired. Such circulation is, by law, redeemable by the Treasury; yet, as a matter of fact, these notes, or nearly all of them, are presented to the Treasury through this Agency; and as these banks have no 5 per cent. fund to which to charge their *pro rata* share of the expense, the same can only be apportioned and assessed upon the banks still in full operation. There was on deposit in the Treasury on the 30th of June, 1875, \$18,203,667.05 in legal-tender notes for the purpose of taking up the circulation of such banks, the Government getting the benefit of this deposit without interest or expense. And yet, under the law, the expense of retiring such circulation is taxed to the remaining banks, who have had no interest or benefit therefrom. This is manifestly unjust. As the profits of this banking system are diminishing

because of increasing taxation and unfriendly legislation, the number of banks withdrawing their circulation is rapidly increasing, and to the same degree the proportion of this unjust levy upon the remaining banks will increase.

Since the passage of the "national-bank act" there has been paid, without cost or expense to the Government, by the national banks, of—

Tax on circulation	\$29,220,841 45
Tax on deposits	28,327,246 19
Tax on capital	3,820,381 82

Making.....	61,368,469 46
-------------	---------------

The original intent of Congress in imposing this tax upon the "circulation" was evidently to cover the expense of the same; and if, from the next return of semi-annual duty upon their circulation, the banks be allowed to deduct the amount of the late assessment, and thereafter, as assessments be made, like deductions be allowed, the matter will, I believe, be satisfactory to the banks and just to the Government.

It is the public, not the banks, that is benefited by the renovation of the currency or its redemption.

The rate per cent. on the amount redeemed for each bank will be materially less in the future, because much of the permanent furniture and appliances necessary have been provided, and because, as the "charter-numbers" will have been imprinted on the notes, the labor of assorting will be very greatly diminished, and consequently a relative reduction of the force may be made.

Should Congress refuse to allow the repayment of assessments as proposed herein, the fact that so large a number of national banks have gone into liquidation, or are retiring their circulation, would seem to make it essential that the charges for transportation of currency for redemption be prepaid by the party sending; otherwise the remaining banks, as stated, would be required to pay the expenses of redemption of notes other than their own.

The labor, care, and responsibility of the management of this Agency are very great, involving the daily receipt, assorting, and payment, by currency or checks, of several hundred thousand dollars, and the keeping of over two thousand accounts, and the oversight of more than one hundred and fifty clerks and counters.

And if this Agency be continued, it is greatly to be desired that the same be made a separate bureau of your Department, under the charge of a superintendent, who should give a bond for the faithful discharge of his duties; that the 5 per cent. fund required of national banks be kept in the Treasury as now provided, but subject to the check of such superintendent, and that such checks may be payable in currency or by transfer-drafts upon any assistant treasurer of the United States, as may be desired by the party entitled to payment, or as the convenience of the Treasury may demand.

THE THEFT OF JUNE 2, 1875.

On the above-named day, at about half past 2 o'clock p. m., while the packages of new money remitted to banks and others in return for mutilated notes redeemed were being checked off for delivery to the Adams Express Company, it was discovered that there was missing a package of \$47,097.65, intended for the National Park Bank of New York City. Immediate and thorough search for the package being made without success, notice was at once given to the Acting Secretary of the Treasury, who placed the matter in the hands of the Secret Service Division of the Treasury Department for investigation, which was

immediately commenced and prosecuted, it is believed, with commendable activity.

The package in question, it appeared, had been put up among the earliest of those intended for remittance on that day, and, after having been sealed and addressed, was placed with other packages prepared for delivery, and was not missed until delivery was being made to the express company, as above stated, in the room immediately below the cash-room of this Office. This package consisted mainly of \$500 legal-tender notes, viz: 94 notes of \$500 each, and notes and currency of smaller denominations, to make up the amount of \$47,097.65. The \$500 notes, although clean, and apparently such as had not been used, were, in fact, notes that had been out and returned to the Office, but had not been destroyed for the reason that they were in good condition, and were used because at that time there was a scarcity of new notes of the large denominations; they did not therefore run in regular sequence of numbers, as would have been the case had the package been made up of notes from original packages.

It was not believed by my predecessor in this Office that any person not employed in the room where this money was put up could have obtained access to the place where these packages were kept during the day, and therefore that the theft must have been committed by an employé in the room, and probably by one of several whose duties were in immediate connection with these packages, and possibly by one who knew the fact that the notes in this package were not in regular order of numbers, and therefore could not be so readily traced. But no clue as to the guilty party was obtained by this Office until early in August, when notice was received from the superintendent of police of the city of Washington that a resident of this city had been reported as being in possession of, and as having passed, under suspicious circumstances, a number of \$500 notes at Saratoga, N. Y. The clue thus found was followed up, and resulted in the arrest, within a few days thereafter, of one Brown, and of W. H. Ottman, from whom, it was alleged, Brown had received the notes, and of B. B. Halleck, a clerk in this Office, employed at the time of the theft upon the work of preparing the packages for remittance. Under the direction of the Secretary and of the Solicitor of the Treasury, proceedings were at once instituted by criminal process for the trial of the parties suspected, and by civil process for the recovery of such of the money, or its proceeds, as could be found in the possession of any of these parties.

The matter is at this time undergoing before the proper tribunals an examination, which, it is hoped, will result in the conviction of the parties charged with the crime, if guilty as alleged, and the recovery of the moneys and property attached. These moneys and property (inclusive of \$14,500 in \$500 notes believed to be some of the identical notes stolen, found on special deposit in a bank in Alexandria, Va., in the name of Ottman) amount in value to a considerable portion of the money taken.

That such a misfortune as the loss of this money should occur at the time that it did was particularly annoying to my predecessor, who was about to retire from the charge of this Office, and it may well be believed that great relief was felt by him, and by the employés of the Office who had fallen under suspicion by reason of their having had the opportunity to commit theft, upon this discovery; one of the parties implicated (Halleck) having confessed to his participation in the crime.

During the fiscal year the remittances of money by express from the room in which this theft was committed were 68,385 packages, amounting to \$150,298,535.90; and on the day of the theft 268 packages,

amounting to \$646,155.41. The loss of this package by the dereliction of an employé rendered it desirable that further precautions, if they could be devised, should be taken against a recurrence of such a misfortune, and for the safety of the large amounts involved; and this has been done by the placing of such additional checks upon the handling of this money as would seem to be of service in preventing loss. In this connection, it may not be improper to state that whenever it has been found that the safety of the public funds could be better assured by additional safeguards against loss by accident or by theft, such safeguards have been provided, and they will be continued and increased as shall be found practicable and advisable in the future; and while some of the regulations recently introduced may appear unnecessarily restrictive, yet in view of the magnitude of the business of the Treasury, involving the daily handling of millions of dollars, I have not deemed it prudent to omit any precaution which, in my judgment, would tend to the security of the public funds in my custody.

WORK OF THE OFFICE.

Reference was made by my predecessor in his last annual report to the increase of labor in this Office.

A continued increase, in many of the items, (not inclusive of the National Bank Redemption Agency,) appears from a comparison of the present report with that for the previous year.

During the present fiscal year an increase is shown—

Of 7,904 in the number of Treasury drafts, transfer checks, and quarterly interest checks drawn, and of 1,641 in the number of Post-Office warrants.

Of \$9,538,166 in the amount and 1,266,676 in the number of the notes redeemed of national banks failed, in liquidation, or reducing circulation.

Of \$15,733,752.71 in the amount and 17,504,575 in the number of notes of United States currency redeemed.

Of 11,487 in the number of money packages received, and of 19,796 in the number of money packages transmitted, by express.

Of 33,228 in the number of printed forms filled in inclosing and not inclosing checks sent by mail.

In addition, by the opening and keeping of additional books as they have been found necessary to more correctly supervise the accounts with assistant treasurers and depositories, and with disbursing-officers; by the receiving upon deposit, and payment upon checks, of the moneys of the District of Columbia, of the Freedman's Savings and Trust Company, and of the various charitable and other associations or institutions which, having received funds by appropriation of Congress, are required to disburse the same only by check upon this Office; and by other items which need not be specifically stated, but which, with those named, make an addition to the labor of the Office not counterbalanced by any slight diminution that there may have been in any other branch of the work. It has required the full force authorized by law, constantly employed, and at times in excess of the usual office hours, to transact, with certainty and dispatch, the important portion of the public business intrusted to this Office.

I have the honor to be, very respectfully, yours,

JNO. C. NEW,
Treasurer of the United States.

HON. B. H. BRISTOW,
Secretary of the Treasury.

APPENDIX.

I.—COMPARATIVE STATEMENT OF RECEIPTS AND EXPENDITURES.

a.—Comparison of Receipts.

	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenues.
Fiscal year 1874	\$163,103,233 69	\$102,409,784 90	\$1,852,428 93	\$22,112,708 54	\$289,478,756 06
Fiscal year 1875	157,167,722 35	110,007,493 58	1,413,640 17	19,411,195 00	288,000,051 10
Decrease in 1875...	5,936,111 34	.....	438,788 76	2,701,513 54	1,478,704 96
Increase in 1875 ...	.....	7,597,708 68	.....	.....	.....

b.—Comparison of Expenditures.

	Interest on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
Fiscal year 1874.....	\$107,119,815 21	\$69,641,593 61	\$42,313,927 22	\$30,932,587 42	\$35,730,876 75	\$285,738,800 21
Fiscal year 1875.....	103,093,544 57	71,070,702 98	41,120,645 98	21,497,626 27	37,840,873 04	274,623,392 84
Increase in 1875.	.....	1,429,109 37	.....	.....	2,109,996 29	.....
Decrease in 1875.	4,026,270 64	.....	1,193,281 24	9,434,961 15	.....	11,115,407 37

Balance of Covered Moneys in Treasury June 30, 1874 .....	.....	\$150,731,533 63
Amount replaced in Treasury under letter of First Comptroller.....	.....	161 00
Amount of Net Receipts, 1875	\$288,000,051 10	
Amount of Disbursements, 1875	274,623,392 84	
		*13,376,658 26
		164,102,352 89

Fiscal year 1875.	Redeemed.	Issued.	Excess of redemption over issue.	
Bonds and other securities.....	\$104,550,920 00	\$96,505,700 00	\$8,045,220 00	
United States Notes	110,136,376 00	103,907,956 00	6,228,420 00	
Demand Notes.....	6,625 00	.....	6,625 00	
Fractional Currency.....	40,364,671 48	36,612,800 00	3,751,871 48	
Gold Certificates.....	71,278,900 00	70,250,100 00	1,028,800 00	
Certificates of Deposit, (act June 8, 1872)	81,040,000 00	80,695,000 00	345,000 00	
				19,405,936 48
Balance of Covered Moneys in Treasury June 30, 1875.....	.....	.....	.....	144,702,416 41

* Increase of funds.

II.—STATEMENT OF BALANCES AND MOVEMENT OF MONEYS

Office.	Balances June 30, 1874.			During
	Subject to draft.	Outstanding drafts.	On deposit.	Receipts proper.
Treasury U. S., Washington, D. C	\$11, 817, 393 21	\$347, 723 55	\$12, 165, 116 76	\$214, 195, 502 47
Sub-Treasury U. S., New York, N. Y.	88, 639, 023 16	1, 292, 021 25	89, 931, 044 41	265, 211, 530 24
Sub-Treasury U. S., Boston, Mass	8, 191, 708 24	128, 349 35	8, 320, 057 59	25, 002, 376 21
Sub-Treasury U. S., Philadelphia, Pa	7, 417, 648 76	152, 456 30	7, 570, 105 06	23, 994, 232 56
Sub-Treasury U. S., Saint Louis, Mo	1, 070, 617 91	79, 860 93	1, 150, 478 84	3, 471, 129 01
Sub-Treasury U. S., San Francisco, Cal	1, 755, 198 14	275, 853 51	2, 031, 051 65	13, 251, 647 43
Sub-Treasury U. S., New Orleans, La.	748, 869 72	214, 114 03	962, 983 75	3, 713, 791 38
Sub-Treasury U. S., Charleston, S. C	154, 883 72	39, 014 19	193, 897 91	500, 302 03
Sub-Treasury U. S., Baltimore, Md.	3, 577, 012 56	86, 726 27	3, 663, 732 83	11, 221, 749 30
Sub-Treasury U. S., Cincinnati, Ohio.	1, 798, 345 74	164, 798 59	1, 963, 144 33	1, 934, 906 54
Sub-Treasury U. S., Chicago, Ill	1, 582, 702 82	153, 694 96	1, 736, 397 78	14, 962, 334 26
Depository U. S., Buffalo, N. Y	165, 620 46	18, 620, 80	124, 241 26	2, 146, 700 36
Depository U. S., Pittsburgh, Pa.	261, 658 99	16, 408 02	272, 067 01	541, 977 59
Depository U. S., Santa Fé, N. Mex	82, 111 95	43, 309 96	125, 421 91	131, 333 22
Depository U. S., Tucson, Ariz	172, 521 25	2, 113 50	180, 634 75	53, 246 91
Depository U. S., Galveston, Tex.	778 66	.....	778 66	.....
National Banks, Designated Depositories U. S	8, 184, 021 82	252, 213 90	8, 436, 235 72	92, 220, 652 57
Mint U. S., Philadelphia, Minor-Coin Metal Fund	50, 000 00	.....	50, 000 00	.....
Mint U. S., Philadelphia, Minor-coin Re-coinage Account	151, 524 24	.....	151, 524 24	.....
Mint U. S., Philadelphia, Bullion Fund.	2, 401, 095 41	.....	2, 401, 095 41	.....
Mint U. S., Philadelphia, Recoinage Ac-count	46, 679 04	.....	46, 679 04	.....
Mint U. S., San Francisco, Cal., Bullion Fund	3, 445, 000 00	.....	3, 445, 000 00	.....
Mint U. S., Carson, Nev., Bullion Fund	300, 000 00	.....	300, 000 00	.....
Mint U. S., Denver, Colo., Bullion Fund	3, 100 00	.....	3, 100 00	.....
U. S. Assay-Office, New York, N. Y., Bul-lion Fund	11, 852, 513 00	.....	11, 852, 513 00	.....
U. S. Assay-Office, Charlotte, N. C., Bul-lion Fund	32, 000 00	.....	32, 000 00	.....
U. S. Assay-Office, Boise City, Idaho, Bul-lion Fund	500 00	.....	500 00	.....
Branch Mint U. S., Dahlonega, Ga., Bul-lion Fund.	27, 950 03	.....	27, 950 03	.....
Less Moneys overpaid by Treasury U. S., Washington, D. C . . . . .	.....	.....	.....	.....
Less amount overdrawn on Treasury U. S., Washington, D. C . . . . .	.....	.....	.....	.....
	153, 936, 478 83	3, 267, 279 11	157, 203, 757 94	.....
Moneys "in transit" to offices.	1, 826, 238 40	.....	.....	.....
	155, 762, 717 23	.....	.....	.....
Less Moneys "in remittance" from offices.	727, 581 95	.....	.....	.....
Less balance of Moneys "in transit" . . . . .	.....	1, 158, 656 45	.....	.....
General Treasury balances and amounts.	155, 095, 135 28	2, 108, 622 66	157, 203, 757 94	672, 623, 425 36

The documents enumerated below, necessary in keeping the above account for the fiscal year 1875, passed in and out of this office, (Division of Accounts,) and of the total number at least one-half were subject to seven or eight different manipulations; none to less than two.

† 9, 786 Transcripts of Account, received, examined, and entered in detail.

‡ 33, 300 Pay-Warrants registered and journalized.

‡ 39, 161 Drafts issued, registered, and delivered to be mailed.

‡ 827 Transfer-Orders issued, payable by Express.

‡ 1, 797 Transfer-Letters issued, payable without expense to the United States.

‡ 42, 661 Paid Drafts, received as vouchers, and indorsements examined and verified.

† Transcripts of account with the Treasurer of the United States are received from the Treasury of the United States, (Cash Division,) Washington, the several Sub-Treasuries, Depositories, Mints, and Assay-Offices of the United States, and from National Banks specially designated by the Secretary of the Treasury as Depositories United States—daily from some and at stated periods from others.

‡ For the payment of all moneys out of the Treasury, drafts are issued by the Treasurer of the United

OF THE GENERAL TREASURY OF THE UNITED STATES.

the fiscal year 1875.				Balances June 30, 1875.		
Transfers received.	Transfers paid.	Drafts paid.	Receipts counter-entered.	On deposit.	Outstanding drafts.	Subject to draft.
\$375, 183, 879 34	\$96, 550, 871 15	\$512, 376, 871 03	\$136, 546 43	*Overpaid....	§ Drafts outstanding.	|| Overdrawn.
102, 432, 484 99	283, 741, 551 56	88, 056, 904 47	694, 132 76	\$85, 082, 471 45	\$580, 413 03	\$84, 502, 058 42
32, 293, 348 16	35, 074, 911 05	15, 873, 516 55	1, 602 75	14, 731, 752 21	28, 645 37	14, 703, 106 84
26, 975, 130 18	37, 551, 150 28	12, 813, 828 80	6, 797 96	8, 167, 690 76	147, 727 03	8, 019, 963 73
8, 364, 998 07	4, 990, 338 08	6, 921, 034 06	436 10	1, 074, 797 68	35, 962 23	1, 038, 835 45
8, 580, 000 00	9, 554, 859 44	9, 786, 741 16	116 66	4, 440, 981 82	170, 902 27	4, 270, 079 55
6, 693, 210 79	4, 892, 769 24	5, 340, 655 50	2, 996 49	1, 133, 564 69	114, 657 26	1, 018, 907 43
1, 084, 426 15	690, 405 48	903, 947 97	143 34	184, 135 32	13, 179 13	170, 956 19
5, 965, 752 36	13, 529, 575 78	4, 499, 130 72	546 30	2, 761, 987 69	58, 530 54	2, 703, 457 15
14, 494, 472 10	11, 522, 904 58	4, 055, 044 94	201 20	2, 814, 372 25	37, 604 69	2, 776, 767 56
9, 715, 829 23	13, 007, 173 43	10, 269, 319 99	10, 553 75	3, 133, 514 10	313, 770 33	2, 819, 743 77
362, 806 16	1, 826, 623 22	692, 706 86	12 96	194, 404 74	83, 457 04	110, 947 70
2, 372, 456 51	1, 375, 095 31	1, 461, 501 83	28, 050 00	327, 853 97	2, 700 29	325, 153 68
1, 182, 842 22	35, 887 58	1, 069, 551 83	447 40	333, 710 60	13, 595 40	320, 115 20
844, 520 00	.....	468, 108 10	.....	610, 293 56	2, 399 78	607, 893 78
.....	.....	.....	.....	778 66	.....	778 66
1, 738, 164 60	82, 562, 006 26	13, 771, 065 56	52, 409 04	12, 060, 578 03	155, 573 14	11, 914, 004 89
.....	.....	.....	.....	50, 000 00	.....	50, 000 00
290, 955 28	372, 673 79	.....	.....	69, 805 73	.....	69, 805 73
2, 727, 211 72	1, 790, 118 81	.....	.....	3, 338, 188 32	.....	3, 338, 188 32
1, 535, 257 06	1, 332, 168 03	.....	.....	249, 768 07	.....	249, 768 07
3, 000, 000 00	.....	.....	.....	6, 445, 000 00	.....	6, 445, 000 00
141, 870 00	.....	.....	.....	441, 870 00	.....	441, 870 00
.....	.....	.....	.....	3, 100 00	.....	3, 100 00
1, 017, 018 22	7, 681, 201 97	.....	.....	5, 188, 329 25	.....	5, 188, 329 25
250 00	.....	.....	.....	32, 250 00	.....	32, 250 00
.....	.....	.....	.....	500 00	.....	500 00
.....	.....	.....	.....	27, 950 03	.....	27, 950 03
.....	.....	.....	.....	152, 908, 648 93	§219, 380 57	151, 149, 531 40
.....	.....	.....	.....	*7, 519, 190 04	.....	.....
.....	.....	.....	.....	.....	.....	||7, 738, 570 61
.....	.....	.....	.....	145, 389, 458 89	1, 978, 498 10	143, 410, 960 79
.....	.....	.....	.....	.....	.....	4, 918, 372 56
.....	.....	.....	.....	.....	.....	148, 329, 333 35
.....	.....	.....	.....	.....	.....	2, 554, 914 21
.....	.....	.....	.....	.....	2, 363, 458 35	.....
606, 936, 883 14	608, 141, 685 04	688, 359, 929 37	934, 993 14	145, 389, 458 89	384, 960 25	145, 774, 419 14

13, 103 Notices of Drafts issued, mailed.
267 Drafts returned for perfection of indorsement.
** 8, 160 Certificates and Vouchers of Transfers, received and verified.
3, 800 Daily Statements of liabilities and assets, received from assistant treasurers and depositaries United States.
676 Statements and Reports rendered to the Secretary of the Treasury.
935 Manuscript letters written.

154, 473

States on the Pay-Warrants of the Secretary of the Treasury.
** Transfer-Orders and Transfer-Letters are issued for the movement of Treasury funds from one office to another, and the vouchers for the payment and receipt of the same are returned to this Office.
** Treasury Drafts that have been paid are forwarded to the Treasurer as vouchers, with the transcript of account, charging him with the payment of the same.

IV.—STATEMENT OF UNAVAILABLE FUNDS ON JUNE 30, 1875.

The General Treasury balance by Statement II is \$145, 774, 419 14
to which being added the amount due by the States 23, 101, 644 91

on account of moneys transferred under act approved June 23, 1836, the sum of..... 173, 876, 064 65
is found to be the total balance due the United States.

Of this amount, the following items, being unavailable, were deducted from the balance, leaving the amount of cash in the Treasury as per public debt statement of July 1, 1875, viz :

Coin :

On deposit with the States, 1837	\$23, 101, 644 91
Depository United States, Galveston, Texas, 1861	\$778 66
Branch Mint United States, Charlotte, N. C., 1861	32, 000 00
Branch Mint United States, Dahlonega, Ga., 1861	27, 950 03
	<hr/> *60, 728 69

Currency :

Venango National Bank, Franklin, Pa., 1866	217, 391 38
First National Bank, Selma, Ala., 1867	32, 985 75
Sub-Treasury United States, New Orleans, La., 1867	675, 325 22
	<hr/> *931, 702 35
	<hr/> \$29, 094, 075 95

In addition to the above, the following items are also unavailable, and should be deducted from the cash balance, viz :

Coin :

Branch Mint United States, San Francisco, Cal., 1857	419, 243 84
Depository United States, Baltimore, Md., 1870	1, 196 87
Sub-Treasury United States, Philadelphia, Pa., 1875	882 50
	<hr/> 421, 323 21

Currency :

Depository United States, Baltimore, Md., 1866	547 50
Depository United States, Baltimore, Md., 1867	6, 900 77
Depository United States, Santa Fé, N. Mex., 1866	249 90
Depository United States, Pittsburgh, Pa., 1867	2, 126 11
Sub-Treasury United States, New Orleans, La., 1867	5, 566 31
Sub-Treasury United States, New York, N. Y., 1867	87, 206 70
First National Bank, Washington, D. C., 1873	194, 948 24
Treasury United States, Washington, D. C., 1875	47, 097 65
	<hr/> 344, 643 18
	<hr/> *765, 966 39

Total	29, 860, 042 34
Total coin unavailable	23, 583, 696 81
Total currency unavailable	1, 276, 345 53

Total	29, 860, 042 34
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The foregoing Statement IV shows the aggregate amount of unavailable moneys of the United States to be \$29,860,042.34.

Of this amount, the following items are reported daily as *deficits in the cash assets* of sub-treasuries and depositories of the United States, viz :

Sub-Treasury United States, New Orleans, La., (May & Whitaker, 1867)	\$675, 325 22
Sub-Treasury United States, New Orleans, La., (May property, 1867)	5, 556 31
Sub-Treasury United States, New York, N. Y., (7-30 notes, 1867)	87, 206 70
Sub-Treasury United States, Philadelphia, Pa., (coin deficit, 1875)	882 50
Treasury United States, Washington, D. C., (stolen June 2, 1875)	47, 097 65

Other items are carried on the weekly balances of this Office only, the *offices and depositories being no longer in existence*, viz :

Depository United States, Galveston, Tex., 1861, (outbreak of rebellion) ...	\$778 66
Bullion fund Branch Mint United States, Dahlonega, Ga., (outbreak of rebellion)	27, 950 03
Bullion fund Branch Mint United States, Charlotte, N. C., (outbreak of rebellion)	32, 000 00

* These items, aggregating \$992,431.04, are added to the amount of balance reported on the daily cash statement, for the reason that they are included in the General Treasury ledger balance, but are deducted as *unavailable cash* in the cash balance reported in the monthly public debt statement. The \$765,966.39 is equally unavailable, and should be treated in the same way.

Venango National Bank, Franklin, Pa., 1866, (failed)	\$217, 391 38
First National Bank, Selma, Ala., 1867, (failed).....	38, 985 75
First National Bank, Washington, D. C., 1873, (failed)*	194, 948 24

Still another class of items carried on the books of this Office and stated in the balances from week to week is composed of *deficits* on the part of *late depositaries United States*, so found when the depositories were turned over to their successors, viz :

Depository United States, Baltimore, Md., 1870.....	\$1, 196 87
Depository United States, Baltimore, Md., 1867.....	6, 900 77
Depository United States, Baltimore, Md., 1866.....	547 50
Depository United States, Santa Fé, N. Mex., 1866.....	249 90
Depository United States, Pittsburgh, Pa., 1867	2, 126 11

A special item of deficit is that of the bullion fund of the Branch Mint of the United States at San Francisco, Cal., which occurred in various ways and at various times, between the years 1857 and 1869, and prior to the appointment of the present superintendent. The amount of deficit is \$419,243.84, and is included in the amount of the balance as shown on the books of this Office.

There is, in addition to all of the above, the large item of \$28,101,644.91 due from the States of the United States on account of transfers of deposits under act of Congress approved June 23, 1836, and which is omitted from the statements of cash balances of the Treasury, but is carried, nevertheless, from quarter to quarter, and from year to year, in the account of the Treasurer United States as rendered to the First Auditor of the Treasury.

* \$100,000 Union and Central Pacific Railroad bonds are held by the Treasurer as security for the amount due by the First National Bank, Washington, D. C.

V.—STATEMENT OF RECEIPTS AND EXPENDITURES

Receipts by warrants.

Covered in to credit of—	Issues of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter-credits to appropriations.	Totals.
Customs		\$157,167,722 35	\$276,235 11	\$44,286 95	\$157,488,944 41
Internal Revenue		110,007,493 58	34,737 40	14,611 54	110,056,842 52
Lands		1,413,640 17			1,413,640 17
Miscellaneous sources		19,411,195 00			19,411,195 00
Total net revenue		288,000,051 10			
Public Debt:					
Funded Loan 1881	\$96,505,700 00				
United States Notes	103,907,956 00				
Fractional Currency	36,612,800 00				
Gold Certificates	70,250,100 00				
Certificates of Deposit, United States notes	80,695,000 00				
		387,971,556 00			337,971,556 00
Interest on			932,820 95		932,820 95
War Department Appropriations			1,765,730 50	308,058 94	2,073,789 44
Navy Department Appropriations			789,966 63	3,673,953 19	4,463,919 82
Interior Department Appropriations			541,630 39	595,676 47	1,137,306 86
Interior Civil Appropriations			42,359 15	6,094 05	48,453 20
Treasury Proper Appropriations			491,292 14	788,260 20	1,279,552 34
Diplomatic Appropriations			51,655 78	53,453 13	105,108 91
Quarterly Salaries Appropriations			1,800 00		1,800 00
Judiciary Appropriations			142,034 99	1,476 38	143,511 37
		675,971,607 10	5,070,263 04	5,485,870 85	686,527,740 99
Amount credited to General Treasury upon the letter of First Comptroller, dated March 8, 1875, in order that the amount be paid by the ordinary course of settlement, and warrant					161 00
Balance of Covered Moneys June 30, 1874					150,731,533 63
					837,259,435 62

The books were closed as regards Repay and Counter Warrants on June 30, 1875, but as regards Revenue Covering-Warrants, although constructively as of date June 30, 1875, the books were not actually closed until August 15, 1875.

Unexpended balances of appropriations deposited in the Treasury by disbursing officers are covered in to the credit of the appropriations from which the amount was originally drawn by Warrants of the Secretary of the Treasury, technically termed "Repay Covering-Warrants."

"Counter-Warrants" carry amounts to the credit of an appropriation, because the appropriation was not properly chargeable with the expenditure, but some other appropriation from which the amount is drawn by "Transfer-Warrants."

Warrants and Drafts.

The receipts as per Statement V, were carried into the Treasury by 14,679 Covering and Counter Warrants of the Secretary of the Treasury, and the expenditures were authorized by 33,300 Pay and Transfer Warrants, to facilitate payment of which 39,161 Drafts were issued by this Office, (Division of Accounts.)

The number of Receipt-Warrants, Pay-Warrants, and Drafts issued during the last ten fiscal years, as below stated, will give some idea of the increase of work of said Division.

	Fiscal years.									
	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
Covering-Warrants	9,316	9,830	10,098	10,990	11,800	11,323	12,450	14,560	14,959	14,679
Pay-Warrants	29,520	31,051	30,222	27,510	25,304	25,711	27,020	31,493	33,782	33,300
Drafts	31,952	34,022	36,566	30,752	25,954	31,759	31,757	36,234	37,666	39,161
Total General Treasury	70,788	74,903	76,886	69,252	63,058	68,793	71,227	82,287	86,407	87,140
Post-Office Pay-Warrants	3,375	5,588	5,192	5,704	5,101	6,058	6,707	8,005	10,637	12,273
Grand total	74,163	80,491	82,078	74,956	68,159	74,851	77,934	90,292	97,044	99,413

The total number of Warrants and Drafts for the fiscal year 1875 shows an increase of nearly 46 per cent. over that of 1870, and of nearly 25 per cent. over that of the average for the previous nine years.

BY WARRANTS FOR THE FISCAL YEAR 1875.

Expenditures by warrants.

Authorized by warrant, from ap- propriations on account of—		Net expendi- tures.	Repayments, being amounts unexpended.	Counters; amounts re- credited to appropria- tions.	Totals.
Customs.....	\$19,713,707 36	.....	\$276,235 11	\$44,286 95	\$20,034,229 42
Internal Revenue	5,188,513 31	.....	34,737 40	14,611 54	5,237,862 25
Interior Civil.....	4,957,535 50	.....	42,359 15	6,094 05	5,005,988 70
Treasury Proper	33,643,262 42	.....	491,292 14	788,260 20	34,922,814 76
Diplomatic.....	3,199,220 84	.....	51,655 78	53,453 13	3,304,329 75
Quarterly Salaries	564,517 65	.....	1,800 00	.....	566,317 65
Judiciary	3,803,945 90	.....	142,034 99	1,476 38	3,947,457 27
Net Civil and Miscellaneous Expenditures.....	.....	\$71,070,702 98	.....	.....	.....
War Department.....	.....	41,120,645 98	1,765,730 50	302,058 94	43,194,435 42
Navy Department.....	.....	21,497,626 27	789,966 63	3,673,953 19	25,961,546 09
Interior Department .....	.....	37,840,873 04	541,630 39	595,676 47	38,978,179 90
Public Debt—Interest.....	.....	103,093,544 57	932,820 95	.....	104,026,365 52
Total net expenditures .....	.....	274,623,362 84	.....	.....	.....
Public Debt:					
Redemption of Bonds*.....	104,550,920 00				
Redemption of United States Notes†	110,143,001 00				
Redemption of Fractional Cur- rency.....	40,364,671 48				
Redemption of Gold Certificates	71,278,900 00				
Redemption of Certificates of Deposit United States Notes	81,040,000 00				
		407,377,492 48	.....	.....	407,377,492 48
		622,000,885 32	5,070,263 04	5,485,870 85	692,557,019 21
Balance of Covered Moneys June 30, 1875					144,702,416 41
					837,259,435 62

The books were closed, as regards the entry of Pay-Warrants, on June 30, 1875.

Transfer-Warrants are issued for the purpose of drawing an amount from an appropriation properly chargeable with an expenditure, in order to be placed to the credit of another appropriation from which the amount has been erroneously paid.

The total amount of "Transfer" and "Counter" Warrants should therefore agree.

The amount of unexpended balances repaid into the Treasury and amounts credited to appropriations are included in the statement of expenditures, in order to show the amount of net expenditures. For example, the total expenditures for the Navy Department are \$25,961,546.09, but \$789,966.63 not having been expended, was repaid into the Treasury, and \$3,673,953.19 having been credited back to appropriations for the use of that Department, the real net expenditures for the Navy are only \$21,497,626.27.

* 5-20 bonds of 1862.....	\$104,257,850
Compound-Interest Notes.....	47,820
7-30 Notes of 1861	2,100
10-40's of 1864	1,000
Loan of 1858.....	117,000
7-30 Notes of 1864 and 1865	31,650
Texan Indemnity Stock.....	2,000
Treasury Notes of 1857.....	100
Temporary Loan of 1864.....	75,500
One and Two Year Notes of 1863.....	14,250
Consols of 1867	1,650
	104,550,920
† This item includes old Demand Notes.....	\$6,625

VI.—STATEMENT OF TREAS

DR. *The United States in account with Francis E. Spinner,*

July 1, 1873, to June 30, 1874 :			
To payments by Warrant, viz :			
On account of Treasury.....	\$48, 518, 167 76		
Quarterly Salaries	607, 092 85		
Judiciary	3, 459, 768 58		
Diplomatic	1, 485, 931 93		
Customs	23, 057, 728 46		
Interior Civil	4, 873, 048 91		
Internal Revenue	5, 798, 961 32		
Public Debt.....	531, 308, 634 13		
Interior Department.....	37, 893, 948 67		
War Department	47, 170, 891 16		
Navy Department	38, 277, 878 66		
			\$742, 452, 652 43
To Treasury Notes redeemed under act of Con- gress March 3, 1873.....			161 00
			742, 452, 213 43
To balance of Covered Moneys June 30, 1874.....			179, 621, 275 06
			922, 073, 488 49

The United States in account with Francis E. Spinner,

July 1, 1874, to June 30, 1875 :			
To payments by Warrants, viz :			
On account of Treasury.....	\$34, 826, 456 79		
Quarterly Salaries	563, 519 49		
Judiciary	3, 939, 965 15		
Diplomatic	3, 303, 911 00		
Customs	20, 040, 292 79		
Interior Civil	4, 996, 171 42		
Internal Revenue	5, 431, 359 30		
Public Debt.....	511, 403, 858 00		
Interior Department.....	38, 974, 169 12		
War Department	43, 165, 281 87		
Navy Department.....	25, 960, 138 78		
			\$692, 605, 123 71
To balance of covered moneys June 30, 1875	173, 571, 017 78		173, 571, 017 78
Add amount of uncovered receipts	1, 072, 002 73		
		\$174, 643, 020 51	
Deduct amount of Warrants unpaid.....	766, 956 46		
Deduct amount on deposit with the States	28, 101, 644 91		
		28, 868, 601 37	
General Treasury balance June 30, 1875, as per Statement V		145, 774, 419 14	
			866, 176, 141 49

Section 311 of the Revised Statutes of the United States provides that " The Treasurer shall, on the third day of every session of Congress, lay before the Senate and House of Representatives fair and accurate copies of all accounts by him from time to time rendered to and settled with the First Comptroller." The account entitled " The United States in account with _____, Treasurer of the United States," being his complete account of the Receipts and Expenditures of the moneys of the United States, is made up in the Division of Accounts and rendered quarterly to the First Auditor of the Treasury, and through that officer to the First Comptroller of the Treasury. The account ordinarily covers some fourteen hundred folio pages, making, with the copy retained in the Treasurer's Office and those rendered to Congress, nearly six thousand pages to be prepared and verified annually.

URER'S QUARTERLY ACCOUNT.

Treasurer of the United States, for the fiscal year 1874.

CR.

July 1, 1873:			
By General Treasury balance June 30, 1873	\$196,806,126 95		
By amount on deposit with the States	28,101,644 91		
By amount of Unpaid Warrants	982,185 14		
		\$225,889,957 00	
Less amount of uncovered receipts		65,627,828 63	
Balance of Covered Moneys due the United States, as per Quarterly Account			\$160,262,128 37
July 1, 1873, to June 30, 1874:			
By receipts covered in by Warrants:			
On account of Miscellaneous	476,885,243 41		
Customs	163,103,833 69		
Lands	1,852,428 93		
Internal Revenue	102,409,784 90		
Interior Repayments	2,162,975 05		
War Repayments	4,710,805 37		
Navy Repayments	7,344,758 64		
Miscellaneous Repayments	3,329,700 89		
			761,799,530 88
By amount of suspended vouchers recharged to the Treasurer by the Comptroller			11,829 24
			922,073,488 49

Treasurer of the United States, for the fiscal year 1875.

July 1, 1874:			
By General Treasury balance June 30, 1874	\$155,095,135 28		
By amount on deposit with the States	28,101,644 91		
By amount of Unpaid Warrants	788,096 52		
		\$183,984,876 71	
Less amount of uncovered receipts		4,363,601 65	
Balance of Covered Moneys due the United States, as per Quarterly Account			\$179,621,275 06
July 1, 1874, to June 30, 1875:			
By receipts covered in by Warrants:			
On account of Miscellaneous	407,382,751 00		
Customs	157,167,722 35		
Lands	1,413,640 17		
Internal Revenue	110,007,493 58		
Interior Repayments	1,137,306 86		
War Repayments	2,073,789 44		
Navy Repayments	4,463,919 82		
Miscellaneous Repayments	2,881,117 77		
			686,527,740 19
By amount of suspended vouchers recharged to the Treasurer by the Comptroller			27,125 44
			866,176,141 49

Statement VI shows the aggregate amount of Receipts covered in by Warrants, and also that of Expenditures authorized by Warrants, according to classification, for the fiscal years 1874 and 1875, the detailed account of both of which years is rendered to Congress.

The account of the late Treasurer, the Hon. Francis E. Spinner, is settled to the 30th June, 1875, as far as practicable, but cannot be finally closed owing to the fact that a large number (between six and seven thousand) of paid drafts are withheld from credit, for the reason that other drafts, issued upon the same Warrants, remain unpaid. For this reason, three years must, in all probability, elapse before a final settlement of the late Treasurer's account can be passed by the Auditor and Comptroller.

VII.—EXPLANATORY STATEMENT OF DIFFERENCES BETWEEN BALANCES OF JUNE 30, 1875.

1.

It will be seen by Statement II of this report that the "General Treasury Balance" subject to draft June 30, 1875, was \$145,774,419 14
 By reference to the "Public Debt Statement" of July 1, 1875, it will be seen that the "Cash in the Treasury" at the close of business on the 30th June, 1875, is stated as .. 142,243,361 82

The difference, amounting to 3,531,057 32

is accounted for by the fact that the transcripts of General Account containing report of receipts into the Treasury prior to July 1, 1875, were not received at this Office until after that date from the following offices, viz:

Sub-Treasury United States, New York	\$389,974 75
Sub-Treasury United States, Boston	168,664 00
Sub-Treasury United States, Philadelphia	141,296 01
Sub-Treasury United States, Saint Louis	30,042 41
Sub-Treasury United States, San Francisco	340,699 68
Sub-Treasury United States, New Orleans	129,346 70
Sub-Treasury United States, Charleston	22,210 81
Sub-Treasury United States, Cincinnati	3,268 63
Sub-Treasury United States, Chicago	277,948 47
Depository United States, Buffalo, N. Y.	33,448 60
Depository United States, Santa Fé, N. Mex	2,403 96
Depository United States, Tucson, Ariz	3,531 75
National Banks, Designated Depositories United States	997,324 76
Unavailable Cash, as per Statement IV of this report, included in the Ledger Balance but not in that of the "Public Debt Statement"	992,431 04

3,532,581 57

Less amount of Counter Entries of Receipts reported on transcripts received after July 1, 1875..... 1,524 25

3,531,057 32

2.

June 30, 1875, "General Treasury Balance," as per Statement II, is..... \$145,774,419 14
 June 30, 1875, "Balance of Covered Moneys," as per Statement V, is..... 144,702,416 41

The difference, amounting to 1,072,002 73

is accounted for by the amounts of receipts remainin , *uncovered* on June 30, 1875, as follows, viz:

Deposited in Treasury, Sub-Treasuries, and Depositories United States prior to July 1, 1874.....	\$8,772 04
Deposited in Treasury, Sub-Treasuries, and Depositories United States in fiscal year 1875	898,746 55
Deposited in National Banks, Designated Depositories United States, in fiscal year 1875	152,329 04
Deposited in National Banks, Designated Depositories United States, prior to July 1, 1874	12,155 10

Total amount *uncovered* 1,072,002 73

3.

By Treasurer's Quarterly Account, Statement VI, the "balance of covered moneys June 30, 1875," is 173,571,017 78
 and by "Receipts and Expenditures," Statement V, the "balance of covered moneys June 30, 1875," is 144,702,416 41

The difference, amounting to 28,868,601 37

is owing to the fact that in the Quarterly Account the Treasurer is charged with all moneys that have been *covered into* the Treasury, less moneys drawn out by warrant and for which vouchers have passed the accounting officers; for which reason the sum of \$28,101,644 91
 due by the States, and also the sum of 766,956 46

for which drafts have been issued by the Treasurer, but not having been presented for payment, or if presented, many drafts being imperfectly indorsed, and if paid, many thousands of paid drafts having been issued on warrants with one or two other drafts which are still unpaid, this amount representing some seven thousand Treasurer's drafts, cannot be passed to his credit.

28,868,601 37

4.

In Statement IV, unavailable funds June 30, 1875, the total amount "subject to draft" is stated as 173,876,064 65
 and by Statement VI, Treasurer's Quarterly Account, the balance due the United States is stated June 30, 1875, as 173,571,017 78

The difference, amounting to 305,046 27

is exactly the difference between \$1,072,002 73
 the amount of receipts remaining uncovered June 30, 1875, constructively not in the Treasury, and therefore not charged to the Treasurer in his Quarterly Account, and the amount of drafts issued on Warrants but not yet paid, and therefore not credited to the Treasurer in his Quarterly Account..... 766,956 46

305,046 27

VIII.—STATEMENT OF BALANCES REMAINING TO THE CREDIT OF UNITED STATES
DISBURSING OFFICERS AND AGENTS JUNE 30, 1875.

Offices.	Amounts.
Treasury of the United States, (cash-room,) Washington, D. C.....	\$2, 362, 464 98
Sub-Treasury United States, New York, N. Y.....	3, 824, 565 56
Sub-Treasury United States, Boston, Mass.....	516, 181 69
Sub-Treasury United States, Philadelphia, Pa.....	579, 225 70
Sub-Treasury United States, Saint Louis, Mo.....	689, 568 11
Sub-Treasury United States, San Francisco, Cal.....	2, 285, 044 27
Sub-Treasury United States, New Orleans, La.....	586, 817 46
Sub-Treasury United States, Charleston, S. C.....	67, 064 61
Sub-Treasury United States, Baltimore, Md.....	194, 571 94
Sub-Treasury United States, Cincinnati, Ohio.....	227, 589 39
Sub-Treasury United States, Chicago, Ill.....	399, 054 28
Depository United States, Buffalo, N. Y.....	83, 289 63
Depository United States, Pittsburgh, Pa.....	142, 610 55
Depository United States, Santa Fé, N. Mex.....	82, 840 18
Depository United States, Tucson, Ariz.....	37, 284 40
National Banks designated as Depositories United States.....	3, 559, 310 08
Total.....	15, 637, 482 83

During the fiscal year 8,606 "Lists of balances standing to the official credit of United States Disbursing Officers and Agents" were received by this Office, (Division of Accounts;) 51,869 "Statements of Public Funds" and "Abstracts of Weekly Statements" were received for examination, comparison, certification, and return to the bureaus from which sent; and 974 letters were written in regard to errors and corrections.

Of the 1,844 balances of Disbursing Officers' and Agents' accounts reported by officers of the Treasury on the 30th June, 1875, 1,455 only were of service for the purpose for which reports are rendered, the remaining 389 Disbursing Officers and Agents furnishing no statement of their balances.

Clerks of Courts, Governors and Secretaries of Territories, officers of the District of Columbia government, International Commissioners and Secretaries, and Receivers of Land-Offices render no reports of their balances for verification and comparison.

IX.—STATEMENT BY CLASSES OF UNITED STATES DISBURSING OFFICERS AND
AGENTS.

Class.	Report- ing.	Not re- porting.	Total.
Army:			
Quartermasters.....	390	103	493
Commissaries.....	213	34	247
Recruiting-Officers.....	54	13	67
Paymasters.....	52	15	67
Engineer Officers.....	48	.....	48
Ordnance-Officers.....	30	4	34
Staff-Officers.....	12	37	49
Medical Officers.....	5	.....	5
Signal-Service Officers.....	3	.....	3
Engineer Agents.....	2	.....	2
Superintendent Military Academy.....	1	.....	1
Montana and Dakota Indian War-Claims.....	1	.....	1
Navy:			
Pay-Directors.....	6	.....	6
Pay-Inspectors.....	9	.....	9
Paymasters.....	14	15	29
Passed Assistant Paymasters.....	6	.....	6
Civil:			
Collectors of Internal Revenue.....	119	59	178
Collectors of Customs.....	126	19	145
Surveyors of Customs.....	12	.....	12
United States Marshals.....	76	3	79
Pension-Agents.....	105	.....	105
Superintendents of Indian Affairs.....	2	.....	2
Indian Agents.....	87	37	124
Officers of the Light-House Board.....	37	.....	37
Supervising Architect's Disbursing Agents.....	36	2	38
Department Disbursing Clerks.....	5	.....	5
Other Disbursing Agents.....	3	48	51
Commissioner of Northern Boundary Survey.....	1	.....	1
Total.....	1, 455	389	1, 844

X.—STATEMENT OF THE NUMBER OF NATIONAL BANKS ORGANIZED, FAILED, IN LIQUIDATION, &c.

The number of National Banks organized, and which had deposited securities for their circulation, to July 1, 1874, was	2,155
Number of Banks organized in fiscal year 1875	197
Number of Banks organized to July 1, 1875	2,352
The number of National Banks doing business June 30, 1875, was	2,089
Failed prior to July 1, 1874	33
Number of Banks failed in fiscal year 1875	3
Number of Banks failed to July 1, 1875	97
Number of Banks in liquidation in fiscal year 1875	36
Number of Banks in liquidation to July 1, 1875	10
Number of Banks consolidated with other Banks	12
Total	2,308

XI.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS, FAILED.

Title.	Redeemed to July 1, 1874.	Redeemed in fiscal year 1875.	Total redemptions.	Deposits to redeem notes.	Balance.
FAILED PRIOR TO JULY 1, 1874.					
First National Bank, Attica, N. Y.	\$43,408 50	\$45 00	\$43,453 50	\$44,000 00	\$546 50
Venango National Bank, Franklin, Pa.	53,026 50	650 00	54,676 50	85,000 00	791 50
Merchants' National Bank, Washington, D. C.	175,904 00	1,990 00	177,894 00	180,000 00	2,106 00
Tennessee National Bank, Memphis, Tenn.	87,878 75	1,075 00	88,953 75	90,000 00	1,046 25
First National Bank, Selma, Ala.	63,316 75	465 00	63,781 75	85,000 00	1,218 25
	175,175 50	1,530 00	176,705 50	180,000 00	3,294 50
	97,514 50	1,265 00	98,779 50	100,000 00	1,220 50
Brooklyn, N. Y.	947,050 25	2,608 00	949,658 25	953,000 00	4,341 75
	25,739 50	1,064 00	26,803 50	180,000 00	1,266 50
	88,049 00	110 00	88,159 00	90,000 00	1,841 00
	94,108 75	805 00	94,913 75	95,500 00	586 25
	43,483 00	215 00	43,698 00	45,000 00	1,302 00
New York	120,236 50	2,165 00	122,401 50	129,700 00	7,298 50
	39,306 75	150 00	39,456 75	40,000 00	543 25
	732,035 00	14,475 00	746,510 00	840,000 00	59,489 00
	216,499 00	10,919 00	227,418 00	243,303 00	15,884 00
N. Y.	45,847 00	1,059 00	46,906 00	50,000 00	3,094 00
	161,005 00	3,695 00	164,700 00	179,000 00	14,300 00
	30,505 00	1,360 00	31,865 00	45,000 00	4,135 00
	61,705 00	1,416 00	63,121 00	71,000 00	7,878 00
	110,100 00	3,509 00	113,609 00	125,000 00	11,390 00
	91,310 00	10,784 50	102,094 50	114,000 00	11,905 50

FAILED IN FISCAL YEAR 1875.					
A.....	340,500 00	99,825 00	370,325 00	450,000 00	79,675 00
.....	78,100 00	13,300 00	95,400 00	168,875 00	4,575 00
.....	18,000 00	240,390 00	258,390 00	871,556 95	18,286 95
N. Y.....	11,400 00	109,820 00	121,220 00	140,687 50	19,467 50
.....	.....	74,815 00	74,815 00	179,800 00	104,385 00
.....	8,000 00	133,530 00	141,530 00	380,000 00	216,470 00
.....	.....	41,010 50	41,010 50	90,000 00	48,980 50
ew Orleans, La.....	10,000 00	906,500 00	916,500 00	925,650 00	9,150 00
.....	.....	90,500 00	90,500 00	45,000 00	24,500 00
.....	3,000 00	16,005 00	21,005 00	45,000 00	23,995 00
.....	.....	31,010 00	34,610 00	4,900 00	4,900 00
.....	3,600 00	37,515 00	37,515 00	85,100 00	50,490 00
.....	.....	.....	.....	95,000 00	57,465 00
Gibson County National Bank, Princeton, Ind.....	.....	8,000 00	8,000 00	98,625 00	92,625 00
First National Bank, Salt Lake City, Utah.....	.....	26,900 00	26,900 00	73,900 00	44,300 00
Cook County National Bank, Chicago, Ill.....	.....	61,005 00	61,005 00	195,100 00	134,095 00
Total.....	3,427,855 00	1,115,603 00	4,553,548 00	5,575,686 75	1,022,138 75

RECAPITULATION.

Number of National Banks failed prior to July 1, 1874.....	35
Number of National Banks failed in fiscal year 1875.....	3
Total.....	38

* Changed name to First National Bank, Topeka, Kans.

XII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS IN LIQUIDATION.

Title.	Redeemed to July 1, 1874.	Total redemp- tions.	Deposits to re- deem notes.	Balance.
Prior to July 1, 1874.				
First National Bank, Columbia, Mo	\$11,425 00	\$11,585 00	\$11,990 00	\$405 00
.....	94,643 75	95,118 75	95,500 00	381 25
.....	175,108 25	180,686 25	189,950 00	9,961 75
.....	87,820 25	88,695 25	90,000 00	1,904 75
.....	38,446 25	39,116 25	41,230 00	2,113 75
.....	37,015 00	38,425 00	40,500 00	2,075 00
.....	120,772 80	122,414 80	128,415 00	6,000 20
.....	42,483 65	43,049 65	45,000 00	1,950 15
.....	41,513 25	42,523 25	44,500 00	1,976 75
.....	67,497 00	68,473 00	74,000 00	5,526 00
.....	328,955 00	330,080 00	345,250 00	15,169 00
.....	143,841 25	145,876 25	152,900 00	7,023 75
.....	946,300 25	953,470 25	986,540 00	33,069 75
.....	37,647 00	38,592 00	40,300 00	1,708 00
.....	50,737 25	51,368 25	53,745 00	2,377 15
.....	160,941 20	163,512 70	170,850 00	7,337 30
.....	96,118 25	100,125 25	105,933 00	5,707 75
.....	114,991 85	117,206 85	123,000 00	5,793 15
.....	242,860 65	252,896 65	267,200 00	14,303 35
.....	47,643 75	48,703 75	50,850 00	2,146 25
.....	119,862 25	124,647 25	130,975 00	6,327 75
.....	34,076 00	36,236 00	39,440 00	3,204 00
.....	78,755 25	81,135 25	85,000 00	3,864 75
.....	37,822 75	38,967 75	40,750 00	1,782 25
.....	30,523 75	30,928 75	41,615 00	1,086 25
.....	81,074 30	81,518 80	85,230 00	3,711 20
.....	37,785 80	38,321 80	40,077 00	1,755 20
.....	123,781 05	125,047 05	132,100 00	7,052 95
.....	80,939 00	84,836 00	86,500 00	1,664 00
.....	164,729 05	171,353 05	179,980 00	8,626 95
.....	79,523 75	80,323 75	85,000 00	4,676 25
.....	33,706 50	34,826 50	38,850 00	4,023 50
.....	86,309 25	87,083 25	90,000 00	2,916 75
.....	72,013 75	73,318 75	75,500 00	2,181 25
.....	81,465 70	82,400 70	86,167 00	3,766 30
.....	79,257 80	80,870 80	85,692 00	4,821 20
.....	117,375 05	119,344 05	127,000 00	7,655 95
.....	64,583 25	66,278 25	76,500 00	10,221 75
.....	60,553 75	64,023 75	69,200 00	5,176 25
.....	40,523 25	47,218 25	49,500 00	2,281 75
.....	48,443 75	50,494 75	53,000 00	2,505 25
.....	80,300 00	82,000 00	85,000 00	3,000 00
.....	363,240 00	375,070 00	404,900 00	28,829 00
.....	35,710 00	37,045 00	42,000 00	4,955 00
.....	101,706 00	103,441 00	112,100 00	8,653 00
.....	100,104 75	102,122 75	108,400 00	6,275 25

.....	60,500 00	2,340 00	60,740 00	67,700 00	4,900 00
.....	70,032 00	4,646 00	81,538 00	90,000 00	8,498 00
.....	904,115 00	7,400 00	391,535 00	319,870 00	38,335 00
.....	70,032 50	2,042 50	81,645 00	90,000 00	8,335 00
.....	27,655 00	1,065 00	94,660 00	97,000 00	2,330 00
.....	77,000 00	2,090 00	79,090 00	93,900 00	7,130 00
.....	39,875 00	1,430 00	41,305 00	44,125 00	2,820 00
.....	60,708 00	2,653 00	83,683 60	69,500 00	5,877 00
.....	941,500 00	7,002 00	945,502 00	970,000 00	21,196 00
.....	58,515 00	3,029 50	83,567 50	90,000 00	6,432 50
.....	58,000 00	2,125 00	61,125 00	67,500 00	6,375 00
.....	62,535 00	1,522 00	84,057 00	91,700 00	7,643 00
.....	94,500 00	1,800 00	30,300 00	33,300 00	2,900 00
.....	28,500 00	1,780 00	30,280 00	33,000 00	4,740 00
.....	58,505 00	2,275 00	61,780 00	68,400 00	6,620 00
.....	114,500 00	4,765 00	119,265 00	135,000 00	15,715 00
.....	180,002 50	5,167 00	185,069 50	306,100 00	20,030 50
.....	133,210 00	7,173 00	140,383 00	153,900 00	13,517 00
.....	147,900 00	10,412 00	158,312 00	179,500 00	21,188 00
.....	85,600 00	11,020 00	96,620 00	116,900 00	20,280 00
.....	62,900 00	8,655 00	65,855 00	90,910 00	15,055 00
.....	80,800 00	7,798 00	86,398 00	103,500 00	15,104 00
.....	100,500 00	9,945 00	119,465 00	136,140 00	18,655 00
.....	194,505 00	9,565 00	134,090 00	154,000 00	19,910 00
.....	70,500 00	5,880 00	76,380 00	90,000 00	13,620 00
.....	70,500 00	8,755 00	78,755 00	93,800 00	15,045 00
.....	16,000 00	4,000 00	22,000 00	31,500 00	9,500 00
.....	45,500 00	10,000 00	55,500 00	71,025 00	15,525 00
.....	70,600 00	16,701 00	86,401 00	115,870 00	20,469 00
.....	110,500 00	44,305 00	163,805 00	225,000 00	61,195 00
.....	5,000 00	42,013 00	47,013 00	67,500 00	50,487 00
.....	14,300 00	187,210 00	201,510 00	438,750 00	237,240 00
.....	3,700 00	72,066 00	75,766 00	180,000 00	104,234 00
.....	3,300 00	18,800 00	22,100 00	45,000 00	23,900 00
.....	6,500 00	61,510 00	68,010 00	150,300 00	82,290 00
.....	2,000 00	15,500 00	17,500 00	45,000 00	27,500 00
.....	5,000 00	42,300 00	47,300 00	110,500 00	62,200 00
.....	2,800 00	38,500 00	41,300 00	92,920 00	51,530 00
.....	5,000 00	31,004 00	36,004 00	69,345 00	33,337 00
.....	2,000 00	17,010 00	19,010 00	45,000 00	25,990 00
.....	.....	70,513 00	70,513 00	135,000 00	64,487 00
.....	3,800 00	29,000 50	32,800 50	90,000 00	57,199 50
.....	3,500 00	71,328 00	74,828 00	220,496 00	145,670 00
.....	1,900 00	15,900 00	15,900 00	44,247 00	28,047 00
.....	.....	77,505 00	78,705 00	166,550 00	87,845 00
.....	.....	28,500 00	28,500 00	90,000 00	61,500 00
.....	.....	33,000 00	33,000 00	82,880 00	49,880 00
.....	.....	10,500 00	10,500 00	45,000 00	34,500 00
.....	.....	9,416 00	9,416 00	45,000 00	35,588 00
.....	.....	64,500 00	64,500 00	188,800 00	124,300 00

* Consolidated with State National Bank of Memphis.
 † Entire circulation surrendered.

XII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS IN LIQUIDATION.—Continued

Title.	Redeemed to July 1, 1874.	Redeemed in the cal year 1873.	Total redemp- tions.	Deposits to re- deem notes.	Balance.
<i>In fiscal year 1873:</i>					
Merchants' National Bank, Wheeling, W. Va.	\$168,010 00	\$168,010 00	\$440,000 00	\$271,990 00
.....	38,492 50	38,492 50	148,031 00	109,538 50
Kans.	22,005 00	22,005 00	90,000 00	68,995 00
Washington, Va.	80,500 00	60,500 00
Mich.	97,000 00	27,000 00
Mo.	10,500 00	10,500 00	51,000 00	40,500 00
Ill.	4,700 00	4,700 00	15,400 00	10,700 00
La.	44,325 00	44,325 00	166,607 00	122,275 00
First National Bank, Cairo, Ill.	22,500 00	22,500 00	105,900 00	83,400 00
First National Bank, Olathe, Kans.	69,530 00	69,530 00	261,000 00	191,470 00
First National Bank.	22,000 00	22,000 00	85,900 00	63,900 00
Union National Bank.	11,500 00	11,500 00	42,500 00	31,000 00
First National Bank.	21,100 00	21,100 00	86,400 00	65,300 00
First National Bank.	43,400 00	43,400 00	186,815 00	143,415 00
First National Bank.	10,100 00	10,100 00	62,400 00	52,300 00
First National Bank.	10,100 00	10,100 00	45,000 00	35,000 00
National Exchange B.	20,100 00	20,100 00	68,212 00	48,112 00
First National Bank,	6,500 00	6,500 00	31,600 00	25,100 00
First National Bank, Wis.	17,000 00	17,000 00	87,300 00	70,300 00
First National Bank, N. Y.	12,500 00	12,500 00	43,600 00	31,100 00
First National Bank, Adams, N. Y.	11,300 00	11,300 00	40,900 00	29,600 00
People's National Bank, Pueblo, Colo.	2,900 00	2,900 00	96,500 00	93,600 00
Jewett City National Bank, Jewett City, Conn.	7,000 00	7,000 00	37,050 00	30,050 00
City, Iowa.	6,900 01	6,900 00	87,700 00	80,800 00
N. Y.	15,000 00	15,000 00	21,600 00	6,600 00
Merchants' and Planters' National Bank, Augusta, Ga.	22,000 00	22,000 00	160,000 00	147,000 00
First National Bank, Dorchester, Mass.	13,000 00	13,000 00	53,400 00	40,400 00
.....	10,000 00	10,000 00	41,900 00	31,900 00
N. H.	13,500 00	13,500 00	47,850 00	34,350 00
.....	7,000 00	7,000 00	27,400 00	20,400 00
.....	6,500 00	6,500 00	26,600 00	20,100 00
.....	9,000 00	9,000 00	77,400 00	68,400 00
W. Va.	2,600 00	2,600 00	44,184 00	41,584 00
.....	14,000 00	14,000 00	206,900 00	192,900 00
First National Bank, Titusville, Pa.	2,000 00	2,000 00	23,000 00	21,000 00
Total.	\$7,214,060 70	1,974,154 00	9,188,214 70	13,652,648 00	4,464,433 30

RECAPITULATION.

Number in voluntary liquidation before July 1, 1874.....

Number gone into voluntary liquidation which made deposits in fiscal year 1873.....

Total.....

NOTE.—The above total, added to the total amount of notes redeemed of National banks failed, is \$9,188,214.25 less than the amount given in Statement XXIV; the difference being the amount of notes of the First National Bank of Newton, Newtonville, Mass., redeemed and destroyed by the Treasury, but for which it was afterward re-insured upon the cancellation of that bank with the National Security Bank of Boston, Mass.

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**XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES OF NATIONAL BANKS
REDUCING CIRCULATION. (ACT OF JUNE 20, 1874.)**

Title.	Deposits.	Redemptions.	Balance.
Central National Bank, Columbia, S. C	\$45,000	\$42,000	\$3,000
American Exchange National Bank, New York, N. Y	80,000	80,000	.....
Third National Bank, New York, N. Y	736,600	313,700	422,900
Second National Bank, Lansing, Mich	36,000	28,500	7,500
Georgia National Bank, Atlanta, Ga	45,000	34,500	10,500
State National Bank, Atlanta, Ga	90,000	500	89,500
*Merchants' and Planters' National Bank, Augusta, Ga	11,000	11,000	.....
Union National Bank, Albany, N. Y	185,000	171,000	14,000
National Commercial Bank, Albany, N. Y	141,900	62,500	79,400
First National Bank, Adrian, Mich	45,000	8,800	36,200
First National Bank, Aurora, Ill	43,700	.....	43,700
Union National Bank, Aurora, Ill	67,500	.....	67,500
First National Bank, Bay City, Mich	100,300	56,900	43,400
National State Bank, Burlington, Iowa	90,000	16,500	73,500
First National Bank, Brooklyn, N. Y	277,200	56,400	220,800
Second National Bank, Boston, Mass	222,000	53,900	168,100
North National Bank, Boston, Mass	38,000	18,500	19,500
The National Bank, Bloomington, Ill	90,000	2,000	88,000
First National Bank, Chicago, Ill	362,700	94,000	268,700
Fourth National Bank, Chicago, Ill	135,000	65,660	69,340
Fifth National Bank, Chicago, Ill	315,000	12,500	302,500
*Mechanics' National Bank, Chicago, Ill	19,000	19,000	.....
Commercial National Bank, Chicago, Ill	311,200	150,500	160,700
City National Bank, Chicago, Ill	175,500	30,800	144,700
†Cook County National Bank, Chicago, Ill	30,800	30,800	.....
National Bank of Commerce, Chicago, Ill	121,500	29,000	92,500
National Bank of Illinois, Chicago, Ill	131,000	27,500	103,500
Home National Bank, Chicago, Ill	45,000	21,000	24,000
German National Bank, Chicago, Ill	306,000	148,450	157,550
Corn Exchange Bank, Chicago, Ill	360,000	70,300	289,700
People's National Bank, Charleston, S. C	360,000	144,200	215,800
Carolina National Bank, Columbia, S. C	168,580	39,300	129,280
First National Bank, Columbia, Tenn	45,000	8,000	37,000
First National Bank, Cedar Rapids, Iowa	45,000	13,000	32,000
City National Bank, Cedar Rapids, Iowa	36,000	11,900	24,100
First National Bank, Chattanooga, Tenn	17,760	3,000	14,760
City National Bank, Chattanooga, Tenn	4,999	4,999	.....
Commercial National Bank, Dubuque, Iowa	45,000	18,000	27,000
First National Bank, Dubuque, Iowa	90,000	2,500	87,500
First National Bank, Du Luth, Minn	45,000	25,200	19,800
Deep River National Bank, Deep River, Conn	35,000	17,200	17,800
Dixon National Bank, Dixon, Ill	45,000	8,500	36,500
First National Bank, Ellersville, N. Y	45,000	38,200	6,800
First National Bank, Fort Wayne, Ind	198,000	98,500	99,500
Merchants' National Bank, Fort Wayne, Ind	45,000	30,000	15,000
Merchants' National Bank, Fort Scott, Kans	27,000	18,800	8,200
First National Bank, Fond du Lac, Wis	45,000	18,500	26,500
First National Bank, Fairmount, W. Va	45,000	8,500	36,500
The National Bank, Fredericksburgh, Va	9,000	8,000	1,000
Citizens' National Bank, Faribault, Minn	27,000	2,900	24,100
City National Bank, Grand Rapids, Wis	90,000	6,500	83,500
First National Bank, Grand Rapids, Wis	135,000	69,100	65,900
First National Bank, Grinnell, Iowa	45,000	11,800	33,200
First National Bank, Greenville, Ill	30,600	7,000	23,600
National State Bank, Des Moines, Iowa	43,300	9,500	33,800
Citizens' National Bank, Des Moines, Iowa	45,000	1,000	44,000
First National Bank, Decorah, Iowa	22,500	1,000	21,500
First National Bank, Greenport, N. Y	32,400	8,200	24,200
First National Bank, Hannibal, Mo	46,000	38,500	7,500
First National Bank, Hastings, Minn	45,000	11,300	33,700
First National Bank, Helena, Mont	27,000	12,800	14,200
*Iowa City National Bank, Iowa City, Iowa	7,700	7,700	.....
First National Bank, Iowa City, Iowa	33,800	8,000	25,800
First National Bank, Jacksonville, Ill	80,400	59,300	21,100
First National Bank, Jeffersonville, Ind	28,600	7,450	21,150
Rock County National Bank, Janesville, Wis	21,600	14,600	7,000
The National Bank, Jefferson, Tex	45,000	4,500	40,500
First National Bank, Kansas City, Mo	180,000	75,600	104,400
Kansas City National Bank, Kansas City, Mo	45,000	11,800	33,200
Commercial National Bank, Kansas City, Mo	21,600	1,000	20,600
Farmers' National Bank, Keithsburg, Ill	16,200	6,500	9,700
State National Bank, Keokuk, Iowa	90,000	14,000	76,000
Keokuk National Bank, Keokuk, Iowa	30,600	.....	30,600
*First National Bank, Knobnoster, Mo	1,200	1,200	.....
East Tennessee National Bank, Knoxville, Tenn	90,000	2,800	87,200
State of New York National Bank, Kingston, N. Y	90,000	10,000	80,000
Niagara County National Bank, Lockport, N. Y	86,250	45,870	40,380
First National Bank, Lockport, N. Y	155,000	87,530	67,470
Second National Bank, Lawrence, Kans	22,500	15,000	7,500
The National Bank, Lawrence, Kans	45,000	18,400	26,600

* Gone into voluntary liquidation.

† Failed.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES, &c.—Continued.

Title.	Deposits.	Redemptions.	Balance.
Logansport National Bank, Logansport, Ind.....	\$12,400	\$12,400	.....
First National Bank, La Fayette, Ind.....	243,000	165,800	\$77,200
Second National Bank, La Fayette, Ind.....	36,000	6,100	29,900
National State Bank, La Fayette, Ind.....	180,000	53,200	126,800
First National Bank, Lanark, Ill.....	45,000	16,000	29,000
The National Bank, Lancaster, Ky.....	135,000	28,300	106,700
Lancaster National Bank, Lancaster, Mass.....	135,000	30,400	104,600
Marietta National Bank, Marietta, Ohio.....	45,000	45,000	.....
Fourth National Bank, Memphis, Tenn.....	67,500	19,500	48,000
First National Bank, Memphis, Tenn.....	90,000	15,300	74,700
*National City Bank, Milwaukee, Wis.....	16,500	16,500	.....
Milwaukee National Bank, Milwaukee, Wis.....	180,000	70,300	109,700
National Exchange Bank, Milwaukee, Wis.....	117,000	24,500	92,500
First National Bank, Milwaukee, Wis.....	135,000	2,500	132,500
*First National Bank, Millersburgh, Ohio.....	11,600	11,600	.....
First National Bank, Monroe, Mich.....	45,000	34,500	10,500
First National Bank, Mattoon, Ill.....	45,000	19,800	25,200
First National Bank, Madison, Ind.....	192,000	69,000	129,000
First National Bank, Mount Pleasant, Iowa.....	27,000	8,600	18,400
First National Bank, Mankato, Minn.....	63,000	1,600	61,400
Citizens' National Bank, Mankato, Minn.....	18,000	4,400	13,600
Muskegon National Bank, Muskegon, Minn.....	45,000	500	44,500
Muscatine National Bank, Muscatine, Iowa.....	45,000	.....	45,000
Merchants' National Bank, New Haven, Conn.....	27,000	27,000	.....
Mutual National Bank, New Orleans, La.....	374,000	111,400	262,600
Teutonia National Bank, New Orleans, La.....	9,000	9,000	.....
First National Bank, Napoleon, Ohio.....	45,000	28,900	16,100
Nebraska City National Bank, Nebraska City, Nebr.....	40,480	26,960	13,520
Huguenot National Bank, New Paltz, N. Y.....	19,600	19,600	.....
First National Bank, New York, N. Y.....	258,590	75,900	182,690
Second National Bank, New York, N. Y.....	135,000	45,500	89,500
Fourth National Bank, New York, N. Y.....	771,100	563,950	207,150
National Currency Bank, New York, N. Y.....	45,000	19,500	25,500
Market National Bank, New York, N. Y.....	130,000	130,000	.....
Mercantile National Bank, New York, N. Y.....	167,500	20,000	147,500
Metropolitan National Bank, New York, N. Y.....	765,000	213,400	551,600
Mechanics' National Bank, New York, N. Y.....	126,600	126,600	.....
Bank of New York National Banking Association, New York, N. Y.....	855,000	373,100	481,900
National Park Bank, New York, N. Y.....	900,000	203,700	696,300
Union National Bank, New York, N. Y.....	480,000	197,900	282,100
German National Bank, Newark, N. J.....	117,000	26,700	90,300
Merchants' National Bank, Newark, N. J.....	120,000	51,100	122,900
First National Bank, New London, Conn.....	52,700	2,000	50,700
Tioga National Bank, Owego, N. Y.....	21,100	21,100	.....
National Marine Bank, Oswego, N. Y.....	62,100	45,600	16,500
Lake Ontario National Bank, Oswego, N. Y.....	128,395	66,100	62,295
Iowa National Bank, Ottumwa, Iowa.....	43,200	28,400	14,800
Corn Exchange National Bank, Philadelphia, Pa.....	211,500	19,500	192,000
Merchants' National Bank, Providence, R. I.....	154,300	154,300	.....
First National Bank, Pekin, Ill.....	7,600	7,600	.....
First National Bank, Peoria, Ill.....	111,220	33,500	77,720
Second National Bank, Peoria, Ill.....	102,410	37,000	65,410
Livingston County National Bank, Pontiac, Ill.....	45,000	14,700	30,300
First National Bank, Palmyra, Mo.....	45,000	600	44,400
Exchange National Bank, Polo, Ill.....	18,000	5,000	13,000
Vilas National Bank, Plattsburgh, N. Y.....	45,000	4,200	40,800
First National Bank, Pittsburgh, Pa.....	35,200	35,200	.....
First National Bank, Quincy, Ill.....	135,000	23,300	106,700
Rushville National Bank, Rushville, Ind.....	38,200	25,500	12,700
Rockford National Bank, Rockford, Ill.....	45,000	17,400	27,600
Winnebago National Bank, Rockford, Ill.....	9,000	9,000	.....
First National Bank, Richmond, Ky.....	54,000	18,600	35,400
The National Bank, Richmond, Va.....	135,000	500	134,500
Merchants' National Bank, Richmond, Va.....	85,600	26,500	59,100
First National Bank, Saint Paul, Minn.....	200,000	102,300	91,700
Merchants' National Bank, Saint Paul, Minn.....	250,050	36,300	213,750
National Marine Bank, Saint Paul, Minn.....	45,000	13,500	31,500
Merchants' National Bank, Saint Louis, Mo.....	154,500	53,000	101,500
National Bank of State of Missouri, Saint Louis, Mo.....	1,648,800	710,610	938,190
Valley National Bank, Saint Louis, Mo.....	74,250	32,000	42,250
Saint Louis National Bank, Saint Louis, Mo.....	327,000	166,000	161,000
Second National Bank, Saint Louis, Mo.....	225,000	90,750	134,250
First National Bank, Springfield, Ill.....	84,200	81,600	2,600
First National Bank, Springfield, Ky.....	87,300	16,000	71,300
*First National Bank, Salt Lake City, Utah.....	16,800	16,800	.....
Salt Lake City National Bank, Salt Lake City, Utah.....	45,000	27,000	18,000
Deseret National Bank, Salt Lake City, Utah.....	135,000	62,700	72,300
First National Bank, Shelbyville, Ill.....	45,000	10,000	35,000
The National Bank, Stanford, Ky.....	37,700	1,600	36,100
Stafford Springs National Bank, Stafford, Conn.....	63,000	4,160	58,840

* Gone into voluntary liquidation.

XIII.—STATEMENT OF REDEMPTION OF CIRCULATING NOTES, &c.—Continued.

Title.	Deposits.	Redemptions.	Balance.
The National Bank, Salem, N. Y.....	\$45,000		
First National Bank, Tiffin, Ohio.....	23,850	\$23,850	
First National Bank, Terre Haute, Ind.....	90,000	96,000	64,000
First National Bank, Three Rivers, Mich.....	45,000	5,800	39,200
Second National Bank, Ulica, N. Y.....	18,000		18,000
First National Bank, Westfield, N. Y.....	44,100	30,500	13,600
First National Bank, Washington, Iowa.....	45,000	19,700	25,300
First National Bank, Wellsville, Ohio.....	2,500	2,500	
First National Bank, Warrensburgh, Mo.....	45,000	2,000	43,000
First National Bank, Warsaw, Ill.....	45,000	500	44,500
Wellsburgh National Bank, Wellsburgh, W. Va.....	45,000	11,000	34,000
Total.....	90,539,934	7,822,019	12,717,915

RECAPITULATION.

Number of National Banks which made deposits to reduce circulation in fiscal year 1874.....	4
Number of National Banks which made deposits to reduce circulation in fiscal year 1875.....	167
Total number of National Banks reducing circulation June 30, 1875.....	171

XIV.—STATEMENT OF SEMI-ANNUAL DUTY PAID BY NATIONAL BANKS DURING THE CALENDAR YEARS 1864 TO 1874, INCLUSIVE.

Year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$287,836 90	\$ 54 61	\$55,661 47	\$756,552 98
1865.....	1,371,170 59	2, 97 57	316,916 79	3,791,664 81
1866.....	2,638,206 35	2, 74 72	350,545 29	5,657,616 36
1867.....	2,634,685 63	2, 80 65	314,690 49	5,768,365 70
1868.....	2,955,304 60	2, 35 91	299,126 21	5,911,756 72
1869.....	2,956,168 02	2, 71 87	349,147 97	5,830,867 86
1870.....	2,941,381 41	2, 80 96	381,506 67	6,017,460 34
1871.....	3,092,797 56	3, 67 58	385,947 07	6,505,812 21
1872.....	3,282,597 46	3, 39 45	418,683 75	6,846,320 66
1873.....	3,393,619 18	3, 67 26	471,967 08	7,011,053 52
January 1 to June 30, 1874.....	1,699,580 35	1, 99 40	230,655 92	
July 1 to December 31, 1874.....	1,667,213 57	1, 76 91	245,532 25	7,270,758 40
Amount refunded.....	99,220,241 45	98,327,246 19	3,680,381 83	61,368,469 46
Total.....				72,025 51
				61,296,443 95

XV.—PAYMENT OF INTEREST ON COUPON-BONDS HELD IN TRUST.

83 checks for \$65,029 were issued in fiscal year 1875 in payment of coin-interest on coupon-bonds held in trust to secure public deposits.

XVI.—EXAMINATION OF SECURITIES, (SECTION 5166 REVISED STATUTES.)

1,917 examinations of the securities held in trust for National Banks were made during the fiscal year 1875.

XVII.—STATEMENT OF THE NUMBER OF NATIONAL BANK DEPOSITARIES.

The number of National Banks, Depositaries of the United States on the 30th June, 1874, was...	154
Number designated and re-instated in fiscal year 1875.....	4
Number discontinued in fiscal year 1875.....	158
Number of Depositaries June 30, 1875.....	13
	145

XVIII.—STATEMENT BY LOANS OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS JUNE 30, 1875, AND OF CHANGES DURING FISCAL YEAR 1875 IN CHARACTER OF BONDS HELD.

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REPORT ON THE FINANCES.

Title of loan.	Deposits and withdrawals of United States Bonds.			
	To secure circulation.			To secure public deposits.
	Registered.	Totals.	Coupon.	Registered.
6 PER CENT. COIN.				
Loan of February, 1861, (1881a)	\$3, 816, 000	.....	.....	\$129, 000
Oregon War debt .....	.....	.....	\$31, 900	.....
Loan of July and August, 1861, (1881a) ..	52, 179, 550	.....	33, 500	893, 100
Five-twenties of 1862	20, 000	.....	.....	20, 000
Loan of 1863, (1881a)	28, 799, 900	.....	177, 000	510, 900
Five-twenties of March, 1864	706, 000	.....	.....	.....
Five-twenties of June, 1864	9, 008, 600	.....	78, 000	166, 200
Five-twenties of 1865	8, 593, 700	.....	60, 000	213, 000
Consols of 1865	6, 205, 250	.....	15, 500	815, 250
Consols of 1867	11, 317, 100	.....	4, 000	2, 399, 350
Consols of 1868	3, 066, 000	\$123, 802, 100	.....	371, 500
6 PER CENT. CURRENCY.				
Pacific Railway, (currency sixes)	13, 153, 000	13, 153, 000	.....	791, 000
5 PER CENT. COIN.				
Ten-forties of 1864	160, 106, 700	.....	633, 000	3, 102, 500
Funded loan of 1881	139, 252, 700	239, 359, 400	.....	4, 102, 500
Coupon-bonds .....	.....	.....	1, 032, 900	13, 514, 300
Personal bonds held for public deposits ..	.....	.....	.....	1, 032, 900
.....	.....	.....	.....	4, 245, 000
.....	.....	376, 314, 500	.....	18, 792, 200
.....	.....	.....	.....	376, 314 500
.....	.....	.....	.....	395, 106, 700
Amount of bonds held for circulation ..	.....	.....	.....	.....
Amount of bonds held for circulation and deposits ..	.....	.....	.....	.....

XIX.—STATEMENT BY STATES OF DEPOSITS AND WITHDRAWALS OF UNITED STATES BONDS TO SECURE CIRCULATION.

TREASURER.

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States.	In fiscal year 1875.				July 1 to September 30, 1875, inclusive.			
	Deposits.	Withdrawals.	Increase.	Decrease.	Deposits.	Withdrawals.	Increase.	Decrease.
Eastern States:								
Maine.....	\$430,500	\$78,000	\$352,500	.....	\$136,000	\$41,000	\$95,000	.....
New Hampshire.....	261,000	81,000	180,000	.....	327,212	117,200	210,012	.....
Vermont.....	761,700	575,700	186,000	.....	532,000	380,000	152,000	.....
Massachusetts.....	6,330,900	3,766,100	2,564,800	.....	743,800	557,500	186,000	.....
Rhode Island.....	285,000	517,300	.....	\$232,300	377,000	342,000	35,000	.....
Connecticut.....	576,500	328,400	248,100	.....	100,000	283,000	.....	\$183,000
Middle States:								
New York.....	2,524,500	10,039,750	.....	7,515,250	1,207,000	2,722,000	.....	1,515,000
New Jersey.....	525,000	712,000	.....	124,000	166,500	100,000	66,500	.....
Pennsylvania.....	4,331,600	2,989,650	1,391,950	.....	697,400	504,000	193,400	.....
Maryland.....	222,800	500,500	.....	217,700	502,000	777,000	.....	275,000
Southern and Southwestern States:								
District of Columbia.....	205,00	122,000	83,000	.....	.....	30,000	.....	30,000
Virginia.....	184,000	973,500	.....	789,500	130,000	285,000	.....	155,000
West Virginia.....	22,300	850,000	.....	817,700	2,150	100,000	.....	97,850
North Carolina.....	165,000	.....	165,000	.....	.....	350,000	.....	350,000
South Carolina.....	180,000	780,000	.....	600,000	.....	50,000	.....	50,000
Georgia.....	.....	350,000	.....	350,000	.....	200,000	.....	200,000
Florida.....	50,000	30,000	50,000	.....	.....	.....	.....	.....
Alabama.....	80,000	.....	80,000	.....	.....	.....	.....	.....
Louisiana.....	.....	996,000	.....	996,000	.....	.....	.....	.....
Texas.....	69,000	50,000	19,000	.....	.....	120,000	.....	120,000
Arkansas.....	.....	.....	.....	.....	.....	75,000	.....	75,000
Kentucky.....	1,744,000	391,000	1,353,000	.....	20,000	120,000	.....	100,000
Tennessee.....	452,000	737,000	.....	285,000	211,000	261,000	.....	50,000
Missouri.....	239,000	3,411,000	.....	3,172,000	58,000	50,000	.....	50,000
Western States:								
Ohio.....	849,900	695,400	154,500	.....	241,200	185,000	56,200	.....
Indiana.....	1,769,200	1,936,700	.....	167,500	579,500	1,453,000	.....	873,500
Illinois.....	560,000	4,722,500	.....	4,162,500	148,000	597,000	.....	449,000
Michigan.....	317,000	745,700	.....	428,700	25,000	130,000	.....	105,000
Wisconsin.....	118,500	834,050	.....	715,550	12,000	249,000	.....	237,000
Iowa.....	580,500	1,107,500	.....	527,000	30,000	220,000	.....	190,000
Minnesota.....	232,000	822,350	.....	590,350	29,000	29,000	.....	.....
Kansas.....	84,000	415,000	.....	331,000	1,000	185,000	.....	184,000
Nebraska.....	.....	50,000	.....	50,000	.....	.....	.....	.....
Pacific State and Territories:								
California.....	1,417,500	750,000	667,500	.....	45,000	500,000	.....	455,000
Colorado.....	80,000	30,000	50,000	.....	30,000	30,000	.....	.....
Montana.....	.....	30,000	.....	30,000	.....	.....	.....	.....
Utah.....	.....	300,000	.....	300,000	.....	.....	.....	.....
Total.....	25,861,400	40,718,100	7,545,350	22,402,050	6,350,762	11,176,000	994,112	5,819,350

XX.—STATEMENT OF UNITED STATES

Denomination.	Title.				
	Old Demand Notes.				
Five Dollars					
Ten Dollars					
Twenty Dollars					
Total					
Denomination.	Legal-Tender Notes.				
	First issue.		Series of 1869.		
	Total issued.	Outstanding June 30, 1875.	Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.
One Dollar	\$28,351,348	\$1,098,741 50	\$828,721	\$42,372,812	\$14,081,658
Two Dollars	34,071,128	1,087,037 00	4,206,400	50,495,920	12,868,056
Five Dollars	101,000,000	6,191,691 50	6,926,000	50,461,760	38,660,562
Ten Dollars	118,010,000	12,693,530 00	13,560,000	79,185,240	60,461,015
Twenty Dollars	102,920,000	11,303,656 00	10,160,000	68,018,400	56,078,326
Fifty Dollars	30,055,200	1,299,925 00	735,000	30,100,000	22,105,225
One Hundred Dollars ..	40,000,000	1,828,700 00	3,290,000	36,904,000	29,329,900
Five Hundred Dollars ..	58,986,000	1,155,000 00	.....	44,690,000	9,322,000
One Thousand Dollars ..	155,928,000	1,359,000 00	7,500,000	75,000,000	43,075,000
Total		38,087,281 00	.....	.....	234,922,402
*Deduct on account of unknown denominations		135,000 00	.....	.....	865,000
Total	669,321,676	37,952,281 00	47,206,121	477,223,132	234,117,402
Denomination.	One-Year Notes of 1863.		Two-Year Notes of 1863.		Two-Year Coupon Notes of 1863.
	Total issued.	Outstanding June 30, 1875.	Total issued.	Outstanding June 30, 1875.	Total issued.
Ten Dollars	\$6,200,000	\$13,375	.....	.....	.....
Twenty Dollars	16,440,000	30,240	.....	.....	.....
Fifty Dollars	8,240,000	11,400	\$6,800,000	\$11,650	\$5,905,600
One Hundred Dollars ..	13,640,000	11,600	9,680,000	9,200	14,484,400
Five Hundred Dollars ..	.....	.....	.....	.....	40,302,000
One Thousand Dollars ..	.....	.....	.....	.....	80,304,000
Total		66,615	.....	.....	.....
Deduct for unknown denominations destroyed		90	.....	.....	.....
Total	44,520,000	166,525	16,480,000	†20,850	150,000,000

* Destroyed in the Chicago fire of 1871.
† The amount outstanding, as per Public Debt Statement for June 30, 1875, is less than this amount

CURRENCY, ISSUED AND OUTSTANDING.

Title.			Total amount.		
Old Demand Notes.			Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.
.....			.....	\$21,800,000 00	\$27,652 50
.....			.....	20,030,000 00	25,595 00
.....			.....	18,200,000 00	16,860 00
.....			.....	60,030,000 00	70,107 50
Legal-Tender Notes.			Total amount.		
Series of 1874.					
Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.	Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.
\$13,797,435	\$13,797,435	\$12,237,468	\$14,626,156 00	\$84,521,595 00	\$27,416,863 50
6,728,000	6,723,000	6,389,229	10,934,400 00	91,295,048 00	26,345,326 00
.....	.....	.....	6,926,000 00	151,461,760 00	44,832,253 50
.....	.....	.....	13,560,000 00	197,195,240 00	73,154,545 00
.....	.....	.....	10,160,000 00	170,938,400 00	67,382,042 00
8,225,700	8,225,700	7,854,200	8,960,700 00	62,380,900 00	31,259,950 00
.....	.....	.....	3,290,000 00	76,904,000 00	31,218,600 00
27,950,000	27,930,000	27,221,000	27,950,000 00	131,626,000 00	30,693,000 00
.....	.....	.....	7,500,000 00	230,928,000 00	44,444,000 00
.....	.....	.....	.....	.....	376,771,580 00
.....	.....	.....	.....	.....	1,000,000 00
56,701,135	56,701,135	53,701,897	103,907,256 00	1,203,250,943 00	375,771,580 00
Two-Year Coupon Notes of 1863.		Compound-Interest Notes.	Total amount.		
Outstanding June 30, 1875.	Total issued.	Outstanding June 30, 1875.	Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.
.....	\$23,285,200	\$60,110	.....	\$29,485,200 00	\$73,485 00
.....	30,125,840	91,410	.....	46,565,840 00	121,650 00
\$3,600	60,824,000	126,550	.....	81,769,600 00	153,200 00
9,700	45,094,400	65,400	.....	82,898,200 00	95,900 00
3,000	67,846,000	20,000	.....	108,148,000 00	23,000 00
21,000	39,420,000	8,000	.....	128,728,000 00	29,000 00
37,300	.....	.....	.....	.....	496,235 00
10,500	.....	.....	.....	.....	10,590 00
126,800	266,595,440	1371,470	.....	477,595,440 00	485,645 00

the difference being in the hands of the accounting officers, and not delivered for destruction.

ISSUED AND OUTSTANDING—Continued.

Fractional Currency.			Total amount.		
Third issue.	Fourth issue, first series.				
Outstanding June 30, 1875.	Total issued.	Outstanding June 30, 1875.	Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.
\$92, 113 64	.....	.....	
134, 594 70	.....	.....	
1, 086, 187 56	\$34, 940, 960	\$2, 550, 468 61			
1, 347 60	5, 304, 216	902, 391 17			
945, 919 58	58, 922, 256	3, 315, 338 25			
904, 480 90	9, 576, 000	242, 489 45			
3, 164, 643 98	108, 743, 432	7, 016, 087 48			
Fifth issue.					
Issued during fiscal year 1875.	Issued to June 30, 1875.	Outstanding June 30, 1875.			
.....	.....	.....		\$601, 923 90	\$92, 113 64
.....	.....	.....		5, 694, 717 85	1, 870, 819 06
\$8, 743, 800	\$13, 636, 000	\$5, 517, 248 65	\$8, 743, 800	75, 244, 556 80	11, 329, 132 54
.....	.....	.....		5, 305, 568 40	909, 738 77
19, 348, 000	20, 650, 000	10, 814, 108 66	19, 348, 000	123, 529, 482 00	16, 876, 778 27
.....	.....	.....	8, 526, 000	129, 311, 930 50	11, 082, 841 91
.....	.....	.....			42, 161, 424 19
.....	.....	.....			32, 000 00
23, 091, 800	34, 286, 000	16, 331, 357 31	36, 617, 800	340, 348, 179 45	42, 129, 424 19

NOTES, IN RESERVE, UNISSUED.

\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	Total.
\$6, 036, 000	\$5, 144, 000	\$100, 000	\$200, 000	\$200, 000	\$4, 700, 000	\$16, 600, 000
.....	.....	16, 234, 000	.....	\$50, 000	.....	25, 478, 865
6, 036, 000	5, 144, 000	16, 334, 000	200, 000	250, 000	4, 700, 000	42, 078, 865

XXII.—STATEMENT OF UNITED STATES CURRENCY OUTSTANDING AT THE CLOSE OF THE FISCAL YEARS 1862 TO 1875, INCLUSIVE.

	1862.	1863.	1864.	1865.	1866.	1867.	1868.
Old Demand Notes							\$143,912 00
Legal-Tender Notes, first issue	\$51,105,235 00	\$3,384,000 00	\$789,037 50	\$472,603 50	\$272,162 75	\$208,432 50	356,000,000 00
One-Year Notes of 1863	96,620,000 00	387,646,589 00	447,300,203 10	431,066,427 99	400,780,305 85	371,783,597 00	458,557 00
Two-Year Notes of 1863			44,520,000 00	8,467,570 00	2,151,465 50	794,667 00	188,402 50
Two-Year Coupon-Notes of 1863			16,480,000 00	7,715,950 00	5,209,522 50	396,950 00	69,252 50
Compound-Interest Notes			111,620,550 00	34,441,650 00	1,078,552 50	134,252 50	54,608,230 00
Fractional Currency, first issue			6,060,000 00	191,721,470 00	172,369,941 00	134,774,961 00	4,881,091 27
Fractional Currency, second issue		20,192,456 00	14,819,156 00	9,915,408 66	7,030,700 78	5,497,534 93	3,924,075 22
Fractional Currency, third issue			7,505,127 10	12,798,130 60	7,937,024 57	4,975,827 08	23,922,741 98
Total	147,725,235 00	411,223,045 00	649,094,073 70	698,918,800 25	608,870,825 46	536,567,523 02	444,196,262 47

	1869.	1870.	1871.	1872.	1873.	1874.	1875.
Old Demand Notes							\$70,107 50
Legal-Tender Notes, first issue	\$123,739 25	\$106,256 00	\$96,505 50	\$88,296 25	\$79,967 50	\$76,732 50	37,952,281 00
Legal-Tender Notes, series of 1869	356,000,000 00	289,145,032 00	181,806,518 00	123,271,568 00	83,622,694 00	58,262,963 00	284,117,402 00
Legal-Tender Notes, series of 1874		66,854,968 00	174,193,482 00	234,228,432 00	272,377,306 00	323,736,110 60	53,701,897 00
One-Year Notes of 1863							66,525 0
Two-Year Notes of 1863	220,517 00	160,347 00	128,037 00	109,967 00	88,705 00	77,155 00	20,850 00
Two-Year Coupon-Notes of 1863	84,752 50	56,402 50	44,502 50	36,402 50	28,200 00	23,600 00	26,800 00
Compound-Interest Notes	42,502 50	37,202 50	33,452 50	31,852 50	31,250 00	30,050 00	371,470 00
Fractional Currency, first issue	3,063,410 00	2,191,670 00	214,260 00	623,010 00	499,780 00	429,080 00	4,328,338 13
Fractional Currency, second issue	4,605,708 52	4,476,995 87	4,414,025 04	4,391,299 09	4,376,979 15	4,335,875 69	3,130,847 09
Fractional Currency, third issue	3,528,163 65	3,273,191 03	3,218,156 37	3,190,283 51	3,180,406 27	3,146,345 12	3,164,643 98
Fractional Currency, fourth issue, first series	23,980,765 19	10,666,556 52	5,617,535 75	4,039,955 26	3,481,500 36	3,258,252 02	6,984,687 48
Fractional Currency, fourth issue, second series		21,461,941 06	97,333,157 40	29,234,297 41	22,095,096 41	15,807,834 91	1,784,728 35
Fractional Currency, fourth issue, third series					11,665,383 25	4,113,244 00	6,395,821 85
Fractional Currency, fifth issue						9,851,322 50	16,331,357 31
Total	391,649,558 61	398,430,562 48	397,699,652 06	399,245,363 52	401,527,267 94	428,547,693 84	418,456,756 69

XXIII.—GENERAL STATEMENT OF REDEMPTIONS AND DESTRUCTIONS.

	For the fiscal year 1875.		To June 30, 1875.	
Balance from June 30, 1874.....	\$1,974,816 89			
Amount received in fiscal year 1875	149,321,780 73			
Balance on hand June 30, 1875		\$150,596,597 02		
		14 605 12		

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XXIV.—STATEMENT OF REDEMPTION

Amounts paid, deducted, and retired during fiscal

Kind.	Paid.			
	During fiscal year 1875.		To June 30, 1875.	
Old Demand Notes :				
Five Dollars.....	\$2,065 00		\$21,771,865 50	
Ten Dollars.....	2,100 00		20,003,963 75	
Twenty Dollars.....	2,460 00		18,181,934 50	
		\$6,625 00		\$59,957,763 75
Legal-Tender Notes, first issue :				
One Dollar.....	288,926 50		27,222,629 05	
Two Dollars.....	467,013 00		32,963,084 95	
Five Dollars.....	4,531,608 50		94,729,187 75	
Ten Dollars.....	6,082,190 00		105,303,792 25	
Twenty Dollars.....	5,826,084 00		91,605,821 00	
Fifty Dollars.....	582,150 00		28,753,359 50	
One Hundred Dollars.....	926,600 00		32,102,935 00	
Five Hundred Dollars.....	662,500 00		57,630,475 00	
One Thousand Dollars.....	874,000 00		154,558,700 00	
Denomination unknown.....			135,000 00	
		20,311,132 00		631,270,964 50
Legal-Tender Notes, series 1869 :				
One Dollar.....	10,932,847 00		28,290,162 75	
Two Dollars.....	11,901,732 00		31,626,819 50	
Five Dollars.....	8,085,593 00		11,801,133 75	
Ten Dollars.....	11,041,190 00		18,724,002 00	
Twenty Dollars.....	9,356,744 00		11,939,940 50	
Fifty Dollars.....	6,137,200 00		7,994,147 50	
One Hundred Dollars.....	5,694,200 00		7,573,995 00	
Five Hundred Dollars.....	4,071,500 00		42,368,000 00	
One Thousand Dollars.....	19,605,000 00		31,925,000 00	
Denomination unknown.....			865,000 00	
		96,826,006 00		193,108,201 00
Legal-Tender Notes, series 1874 :				
One Dollar.....	1,559,967 00		1,559,967 00	
Two Dollars.....	338,771 00		338,771 00	
Fifty Dollars.....	371,500 00		371,500 00	
Five Hundred Dollars.....	729,000 00		729,000 00	
		2,999,238 00		2,999,238 00
One-Year Notes of 1863 :				
Ten Dollars.....	1,710 00		6,186,594 00	
Twenty Dollars.....	5,820 00		16,409,634 00	
Fifty Dollars.....	1,400 00		8,228,545 00	
One Hundred Dollars.....	1,700 00		13,622,375 00	
Denomination unknown.....			90 00	
		10,630 00		44,453,238 00
Two-Year Notes of 1863 :				
Fifty Dollars.....	1,750 00		6,788,287 50	
One Hundred Dollars.....	1,000 00		9,670,710 00	
		2,750 00		16,458,997 50
Two-Year Coupon-Notes of 1863 :				
Fifty Dollars.....	950 00		5,901,997 50	
One Hundred Dollars.....	300 00		14,474,700 00	
Five Hundred Dollars.....			40,299,000 00	
One Thousand Dollars.....	2,000 00		89,287,000 00	
Denomination unknown.....			10,500 00	
		3,250 00		149,973,197 50
Compound-Interest Notes :				
Ten Dollars.....	10,970 00		23,224,953 00	
Twenty Dollars.....	15,440 00		30,034,297 00	
Fifty Dollars.....	16,800 00		60,697,270 00	
One Hundred Dollars.....	9,900 00		45,022,970 00	
Five Hundred Dollars.....	2,500 00		67,825,000 00	
One Thousand Dollars.....	2,000 00		39,413,000 00	
		57,610 00		266,223,490 00
Fractional Currency, first issue :				
Five Cents.....	678 55		1,207,504 40	
Ten Cents.....	2,103 24		2,858,783 36	
Twenty-Five Cents.....	1,594 24		4,169,956 77	
Fifty Cents.....	3,177 64		7,637,127 30	
		7,553 67		15,873,371 83
Fractional Currency, second issue :				
Five Cents.....	904 78		2,090,476 85	
Ten Cents.....	2,136 44		5,251,377 33	
Twenty-five Cents.....	1,667 64		6,894,961 50	
Fifty Cents.....	1,807 00		5,778,350 02	
		6,515 86		20,015,165 70

OF UNITED STATES CURRENCY.
year 1875 and to June 30, 1875, inclusive.

Deducted.		Retired, (face value.)					
During fiscal year 1875.		To June 30, 1875.		During fiscal year 1875.		To June 30, 1875.	
.....		\$482 00		\$2, 065 00		\$21, 772, 347 50	
.....		441 25		2, 100 00		20, 004, 405 00	
.....		1, 205 50		2, 460 00		18, 183, 140 00	
			\$2, 228 75		\$6, 625 00		\$59, 950, 892 50
\$12 50		30, 070 45		286, 999 00		27, 252, 609 50	
10 00		21, 073 05		467, 023 00		32, 984, 158 00	
26 50		19, 224 75		4, 531, 635 00		94, 808, 412 50	
15 00		12, 782 75		6, 088, 205 00		105, 316, 575 00	
6 00		10, 649 00		5, 886, 090 00		91, 616, 470 00	
.....		1, 940 50		588, 150 00		28, 755, 300 00	
.....		2, 365 00		926, 600 00		38, 111, 300 00	
.....		525 00		662, 500 00		57, 831, 000 00	
.....		300 00		874, 000 00		154, 550, 000 00	
				.....		135, 000 00	
	\$70 00		98, 930 50		20, 311, 202 00		631, 369, 915 00
178 50		1, 324 75		10, 933, 025 50		28, 291, 487 50	
118 00		1, 284 50		11, 901, 850 00		31, 628, 104 00	
49 50		173 75		8, 085, 642 50		11, 801, 307 50	
45 00		328 00		11, 041, 235 00		18, 724, 330 00	
16 00		119 50		9, 356, 760 00		11, 940, 060 00	
.....		77 50		6, 137, 200 00		7, 994, 225 00	
.....		105 00		5, 694, 200 00		7, 574, 100 00	
.....				4, 071, 500 00		42, 368, 000 00	
.....				19, 605, 000 00		31, 925, 000 00	
	407 00		3, 413 00		86, 826, 413 00		193, 111, 614 00
48 00		48 00		1, 560, 015 00		1, 560, 015 00	
8 00		8 00		338, 779 00		338, 779 00	
.....				371, 500 00		371, 500 00	
.....				729, 000 00		729, 000 00	
	56 00		56 00		2, 990, 294 00		2, 999, 294 00
.....		31 00		1, 710 00		6, 186, 625 00	
.....		126 00		5, 820 00		16, 400, 760 00	
.....		55 00		1, 400 00		8, 228, 600 00	
.....		25 00		1, 700 00		13, 628, 400 00	
				.....		90 00	
			237 00		10, 630 00		44, 453, 475 00
.....		62 50		1, 750 00		6, 788, 350 00	
.....		90 00		1, 000 00		9, 670, 800 00	
			152 50		2, 750 00		16, 459, 150 00
.....		2 50		950 00		5, 902, 000 00	
.....				300 00		14, 474, 700 00	
.....				.....		40, 299, 000 00	
.....				2, 000 00		89, 287, 000 00	
				.....		10, 500 00	
			2 50		3, 250 00		149, 973, 200 00
.....		137 00		10, 970 00		23, 225, 090 00	
.....		133 00		15, 440 00		30, 034, 430 00	
.....		180 00		16, 800 00		60, 697, 450 00	
.....		30 00		9, 900 00		45, 029, 000 00	
.....				2, 500 00		67, 825, 000 00	
.....				2, 000 00		39, 413, 000 00	
			480 00		57, 610 00		266, 223, 970 00
.....		1, 528 73		678 55		1, 209, 033 13	
11		2, 224 59		2, 103 35		2, 861, 007 95	
.....		5, 907 35		1, 594 24		4, 175, 864 12	
35		4, 280 94		3, 177 99		7, 641, 408 24	
	46		13, 941 61		7, 554 13		15, 887, 313 44
13		1, 986 86		904 91		2, 092, 463 71	
46		3, 859 67		2, 136 90		5, 255, 237 00	
05		1, 807 82		1, 667 69		6, 896, 769 32	
.....		1, 834 98		1, 807 00		5, 780, 185 00	
	64		9, 489 33		6, 516 50		20, 024, 655 03

UNITED STATES CURRENCY—Continued.

Deducted.				Retired, (face-value.)			
During fiscal year 1875.		To June 30, 1875.		During fiscal year 1875.		To June 30, 1875.	
\$0 04		\$162 88		\$437 87		\$509,810 74	
14		447 95		486 26		522,411 04	
13 76		23,722 88		23,617 70		15,800,224 80	
.....		07		97		4 87	
15 32		31,029 84		29,969 36		30,197,463 49	
19 15		40,539 45		39,801 00		35,831,175 00	
	\$48 41		\$95,963 07		\$94,313 16		\$82,951,089 94
78 61		1,408 24		2,096,869 45		32,390,812 95	
15 18		569 69		555,710 92		4,395,877 13	
134 87		1,535 27		6,077,371 60		55,607,214 98	
5 20		1,738 95		61,914 75		9,333,558 75	
.....						32,000 00	
	233 86		5,252 15		8,791,866 72		101,759,463 81
73 85		667 90		2,328,705 75		41,239,461 75	
	73 85		667 90		2,328,705 75		41,239,461 75
44 35		44 35		11,981,545 00		18,403,822 50	
	44 35		44 35		11,981,545 00		18,403,822 50
47 25		47 25		7,318,727 70		8,118,798 60	
24 91		24 91		9,835,916 25		9,835,916 25	
	72 16		72 16		17,154,643 95		17,954,714 85
			230,836 82				1,662,771,031 82
.....		53 65		52,508 00		223,235 00	
.....		20 40		34,597 00		162,687 00	
.....		255 00		1,324,312 00		6,327,117 00	
.....		43 00		719,560 00		3,440,110 00	
.....		11 00		408,820 00		2,006,080 00	
.....		10 00		111,650 00		540,350 00	
.....		5 00		232,700 00		829,100 00	
.....				206,500 00		216,500 00	
			398 05		3,090,647 00		13,745,179 00
.....	1,006 73		231,228 87		153,673,566 21		1,676,516,210 82
.....							
.....							

XXV.—STATEMENT OF THE NUMBER OF NOTES REDEEMED

	Denomination.		
	One Dollar.	Two Dol-lars.	Five Dol-lars.
REDEEMED AND DESTROYED.			
To June 30, 1875:			
Old Demand Notes.....			4,354,469½
Legal-Tender Notes, first issue.....	27,252,699½	16,492,079	18,961,682½
Legal-Tender Notes, series 1869.....	28,291,487½	15,814,052	2,360,261½
Legal-Tender Notes, series 1874.....	1,560,015	169,389½	
One-Year Notes of 1863.....			
Two-Year Notes of 1863.....			
Two-Year Coupon-Notes of 1863.....			
Compound-Interest Notes.....			
During fiscal year 1875:			
Old Demand Notes.....			413
Legal-Tender Notes, first issue.....	226,999	223,511½	906,327
Legal-Tender Notes, series 1869.....	10,933,025½	5,950,925	1,617,128½
Legal-Tender Notes, series 1874.....	1,560,015	169,389½	
One-Year Notes of 1863.....			
Two-Year Notes of 1863.....			
Two-Year Coupon-Notes of 1863.....			
Compound-Interest Notes.....			
Fractional Currency.			
To June 30, 1875:			
First issue.....			24,120,663
Second issue.....			41,849,274
Third issue.....	16,993,692		10,448,222
Fourth issue, first series.....			
Fourth issue, second series.....			
Fourth issue, third series.....			
Fifth issue.....			
During fiscal year 1875:			
First issue.....			13,571
Second issue.....			13,098
Third issue.....	14,596		9,726
Fourth issue, first series.....			
Fourth issue, second series.....			
Fourth issue, third series.....			
Fifth issue.....			
Notes of National Banks, failed and in liquidation.			
To June 30, 1875.....			
During fiscal year 1875.....			
	223,235	81,343½	1,265,424
	52,508	17,298½	264,863
Gold-Certificates.			
From November 13, 1865, to May 9, 1873, inclusive:			
Old series.....	45,820	116,195	17,988
Series of 1870.....			12,424
Series of 1871.....		9,550	
REDEEMED AND NOT DESTROYED.			
Gold-Certificates.			
From May 10, 1873, to June 30, 1875, inclusive:			
Old series.....	1,905	134	7
Series of 1870.....			14,302
Series of 1871.....		24,950	
During fiscal year 1875:			
Old series.....	1,055	19	
Series of 1870.....			8,194
Series of 1871.....		14,079	
Total.....			

AND DESTROYED FROM JANUARY 1, 1862, TO JUNE 30, 1875.

Denomination.						During fiscal year 1875.	Total to June 30, 1875.
Ten Dollars.	Twenty Dollars.	Fifty Dollars.	One Hundred Dollars.	Five Hundred Dollars.	One Thousand Dollars.		
2,000,440½	909,157	.....	.....	.....	.....	.....	7,264,067
10,531,657½	4,520,823½	575,106	381,113	115,662	154,559	.....	79,045,382
1,872,433	597,003	159,884½	75,741	84,736	31,925	.....	49,287,523½
.....	.....	7,430	.....	1,458	.....	.....	1,738,292½
618,662½	820,488	164,572	136,284	.....	.....	.....	1,740,006½
.....	.....	135,767	96,708	.....	.....	.....	232,475
.....	.....	118,040	144,747	80,598	89,287	.....	432,672
2,322,509	1,501,721½	1,213,949	450,290	135,650	39,413	.....	5,663,532½
.....
210	123	.....	.....	.....	.....	746	.....
608,820½	294,304½	11,763	9,266	1,325	874	2,353,190½	.....
1,104,123½	467,835	122,744	56,942	8,143	19,605	20,280,474½	.....
.....	.....	7,430	.....	1,458	.....	1,738,292½	.....
171	291	28	17	.....	.....	507	.....
.....	.....	35	10	.....	.....	45	.....
.....	.....	19	3	.....	2	24	.....
1,097	772	336	99	5	2	2,311	.....

Denomination.				During fiscal year 1875.	Total to June 30, 1875.
Ten Cents.	Fifteen Cents.	Twenty-Five Cents.	Fifty Cents.		
28,610,189½	.....	16,703,457	15,282,867	.....	84,777,196½
52,552,370	.....	27,587,078	11,560,370	.....	133,549,092
158,902,248	33	120,729,855	71,662,351	.....	378,796,401
323,908,130	29,305,848	222,428,861	18,667,118	.....	594,309,957
.....	.....	.....	82,478,925	.....	82,478,925
.....	.....	.....	36,607,645	.....	36,607,645
81,187,986	.....	39,343,665	.....	.....	120,531,651
.....
21,143	.....	6,377	6,426	47,517	.....
21,369	.....	6,671	3,614	49,752	.....
236,177	7	119,878	79,602	459,926	.....
20,968,695	3,704,740	24,309,487	123,830	49,106,752	.....
.....	.....	.....	4,657,413	4,657,413	.....
.....	.....	.....	23,763,090	23,763,090	.....
73,187,277	.....	39,343,665	.....	112,530,942	.....

Denomination.					During fiscal year 1875.	Total to June 30, 1875.
Ten Dollars.	Twenty Dollars.	Fifty Dollars.	One Hundred Dollars.	Five Hundred Dollars.		
344,011	100,304	10,807	8,291	433	.....	2,033,848½
71,956	20,441	2,233	2,327	413	432,039½	.....

Denomination.				During fiscal year 1875.	Total to June 30, 1875.
One Thousand Dollars.	Five Thousand Dollars.	Ten Thousand Dollars.	Total.		
59,979	64,588	2,500	307,070	.....	.....
21,238	8,131	7,600	49,393	.....	.....
.....	.....	.....	9,550	.....	366,013
.....
5	7	.....	2,058	.....	.....
15,438	4,948	9,049	43,737	.....	.....
.....	.....	.....	24,950	.....	70,745
.....	1	.....	1,075	.....	.....
8,836	2,578	4,402	24,010	.....	.....
.....	.....	.....	14,079	.....	.....
.....	.....	.....	.....	30,164	.....
.....	.....	.....	.....	215,462,246	1,578,925,425

REPORT ON THE

13, 987, 750 00
140
106
136
280
151
974
46

13, 987, 750 00
815, 000 00
106, 000 00
136, 000 00
280, 000 00
592, 000 00
4, 508, 600 00
46, 000 00

36, 250 00	1, 651, 500 00	11, 800, 000 00	750, 000 00
.....
.....	65, 000 00	.....
.....	106, 000 00	.....
.....	136, 000 00	.....
.....	280, 000 00
.....	77, 000 00	225, 000 00
.....	46, 000 00	4, 460, 000 00
.....	46, 000 00	.....

Registered Bonds.
Loan of 1863, (1881a)
10-40s of 1864
Loan of February, 1861, (1881a)
Central Pacific Railway
Loan of July and August, 1861, (1881a)
Consols of 1865
Kansas Pacific Railway

Denomination.

\$0. 62.	\$0. 63.	\$1. 25.	\$6. 25.	\$12. 50.	\$42. 50.	\$125.
.....
\$20, 734 66	\$32, 318 37	\$154, 397 50	\$808, 712 50	\$2, 946, 650 00	\$37, 250 00	\$50, 125 00

Coupons:

Tunded Loan, 1881 10, 140, 188 03

Denomination.

\$1. 50.	\$3.	\$6.	\$15.	\$25.	\$30.
.....
\$450, 247 50	\$1, 877, 511 00	.....	\$5, 940, 000 00	.....	\$18, 458, 400 00
4, 441 50	22, 656 00	.....	930 00	.....	765, 950 00
.....	.....	.....	.....	\$610, 000 00	7, 880 00
.....	.....	.....	.....	21, 300 00	.....
179 59	246 00	.....	315 00	.....	28, 140 00
.....	60 00	.....	75 00	.....	28, 673 50
.....	189 00	\$1, 656 00	54, 165 00	.....	25, 410 00
.....	.....	.....	.....	.....	66, 100 00

5-20s of 1862
5-30s of 1865
Loan of February, 1861
Loan of 1858
Loan of 1860
Consols of 1867
Consols of 1868
Oregon War Debt
5-30s of June, 1864
36, 798, 248 50
793, 957 50
7, 040 00
610, 000 00
21, 300 00
28, 673 50
25, 410 00
66, 100 00

XXVII.—STATEMENT OF GOLD-CERTIFICATES

	Denominations.				
	\$20.	\$100.	\$500.	\$1,000.	\$5,000.
Old issue:					
Issued to June 30, 1875	\$960,000	\$11,644,900	\$9,000,000	\$60,000,000	\$323,000,000
Destroyed to May 9, 1873.....	916,400	11,619,500	8,994,000	59,979,000	322,940,000
Redeemed from May 10, 1873, to June 30, 1874	17,000	11,500	3,500	5,000	30,000
Redeemed in fiscal year 1875	21,100	1,900	.....	.....	5,000
Outstanding	5,500	12,000	2,500	16,000	25,000
	960,000	11,644,900	9,000,000	60,000,000	323,000,000
Series of 1870 and 1871:					
Issued to June 30, 1874		3,269,700	12,418,500	32,541,000	56,210,000
Issued in fiscal year 1875		1,196,600	3,590,500	8,873,000	12,790,000
Issued to June 30, 1875		4,466,300	16,009,000	41,414,000	69,000,000
Destroyed to May 9, 1873.....		955,000	6,212,000	21,238,000	40,655,000
Redeemed from May 10, 1873, to June 30, 1874		1,087,100	3,054,000	6,602,000	11,850,000
Redeemed in fiscal year 1875		1,407,900	4,097,000	8,836,000	12,890,000
Outstanding		1,016,300	2,646,000	4,738,000	3,605,000
		4,466,300	16,009,000	41,414,000	69,000,000
Special:					
On account of Geneva Award..					
Recapitulation:					
Issued in fiscal year 1875		1,196,600	3,590,500	8,873,000	12,790,000
Redeemed in fiscal year 1875	21,100	1,407,900	4,097,000	8,836,000	12,890,000
Total issued	960,000	16,111,200	25,009,000	101,414,000	392,000,000
Total redeemed	954,500	15,082,900	22,360,500	96,660,000	388,370,000
Outstanding	5,500	1,028,300	2,648,500	4,754,000	3,630,000
Total issued					
Series of 1870 and 1871 on hand:					
In New York, unissued		133,700	491,000	1,086,000	1,000,000
In Washington in reserve, unissued		400,000	3,500,000	7,500,000	130,000,000
Old series, destroyed, unissued..	160	800	4,000	8,000	40,000
Received from Printing Bureau:					
Old series	960,160	11,645,700	9,074,000	60,008,000	323,040,000
Series of 1870 and 1871		5,000,000	20,000,000	50,000,000	200,000,000
Issued (not received from Printing Bureau) on account Geneva Award.....					

XXVIII.—STATEMENT OF ABOVE AS ISSUED AT WASHINGTON AND NEW YORK.

Washington certificates:			
Issued and redeemed			\$22,853,480 46
New York certificates:			
On hand unissued June 30, 1874	\$11,640,800		
Issued to June 30, 1874		\$676,611,200	
Forwarded for issue to June 30, 1874			628,252,000 00
Forwarded for issue in fiscal year 1875.....	65,100,000		65,100,000 00
	76,740,800		
Issued in fiscal year 1875	70,250,100	70,250,100	
On hand unissued June 30, 1875	6,490,700		
Total issued		746,861,300	
Total forwarded for issue			753,352,000 00
Total redeemed		725,065,000	
Outstanding		21,796,300	

ISSUED, REDEEMED, AND OUTSTANDING.

Denomina- tion.	Totals.	Issued in fiscal year 1875.	Redeemed in fiscal year 1875.	Total issued.	Total redeemed.	Outstanding June 30, 1875.
\$10, 000.						
\$25, 000, 000				\$429, 604, 900 00		
25, 000, 000	\$429, 448, 900					
	67, 000					
			\$28, 000		\$429, 543, 900 00	
						\$61, 000
25, 000, 000						
132, 420, 000	236, 859, 200					
43, 800, 000		\$70, 250, 100				
176, 220, 000				307, 109, 300 00		
76, 000, 000	145, 060, 000					
46, 470, 000	69, 063, 100					
44, 020, 000			71, 250, 900		285, 374, 000 00	
9, 730, 000						21, 735, 300
176, 220, 000						
				33, 000, 580 46	33, 000, 580 46	
43, 800, 000		70, 250, 100				
44, 020, 000			71, 278, 900			
201, 220, 000				769, 714, 780 46		
191, 490, 000					747, 918, 480 46	
9, 730, 000						21, 796, 300
		Total issued.	On hand unissued.	Destroyed, unissued.	Received for issue.	Totals.
		769, 714, 780 46				769, 714, 780 46
3, 780, 000	6, 490, 700	}				
20, 000, 000	161, 400, 000		167, 890, 700 00			167, 890, 700 00
				52, 960 00		52, 960 00
25, 000, 000	429, 657, 860	}			904, 657, 860 00	
200, 000, 000	475, 000, 000					
					33, 000, 580 46	
					937, 658, 440 46	937, 658, 440 46

XXIX.—STATEMENT OF ISSUED, REDEEMED, AND OUTSTANDING FOR FISCAL YEARS 1866 TO 1875, INCLUSIVE.

Date.	Issued.	Redeemed.	Outstand- ing.
From November 13, 1865, to June 30, 1866.....	\$98, 493, 660 00	\$87, 545, 800 00	\$10, 947, 860
In fiscal year 1867	109, 121, 620 00	101, 295, 900 00	18, 773, 580
In fiscal year 1868	77, 960, 400 00	79, 055, 340 00	17, 678, 640
In fiscal year 1869	80, 663, 160 00	65, 255, 620 00	30, 489, 640
In fiscal year 1870	76, 731, 060 00	75, 270, 120 00	34, 547, 120
In fiscal year 1871	56, 577, 000 00	71, 237, 820 00	19, 886, 300
In fiscal year 1872	63, 229, 500 00	51, 029, 500 00	32, 086, 300
In fiscal year 1873	55, 570, 500 00	48, 196, 800 00	39, 460, 600
In fiscal year 1874	81, 117, 780 46	97, 752, 680 46	22, 825, 100
In fiscal year 1875	70, 250, 100 00	71, 278, 900 00	21, 796, 300
	769, 714, 780 46	747, 918, 480 46	

NOTE.—Of the amount above stated as issued and redeemed during fiscal year 1875, \$8,150,000 were never used ; 500 of \$5,000 and 300 of \$10,000 having been destroyed in burning of mail-car January 7, 1875 \$5, 500, 000
1,500 of \$100, 1,500 of \$1,000, 200 of \$500 having Ex-assistant Treasurer Tuttle's signature... 2, 650, 000

XXX.—STATEMENT OF CURRENCY-CERTIFICATES (SECTION 5193, REVISED STATUTES) ISSUED, REDEEMED, AND OUTSTANDING.

By whom issued.	Denomi- nation.	Received for issue from Treasurer.		On hand in offices un- issued.	Issued.		Redeemed.		Outstanding June 30, 1875.
		In fiscal year 1875.	To June 30, 1875.		In fiscal year 1875.	To June 30, 1875.	In fiscal year 1875.	To June 30, 1875.	
Assistant Treasurer United States, New York.	{ \$5,000	\$2,000,000	\$10,000,000	\$1,710,000	\$840,000	\$8,290,000	\$1,580,000	\$6,720,000	{ \$1,570,000
Assistant Treasurer United States, Boston.	{ 10,000	52,000,000	137,000,000	1,760,000	51,920,000	135,240,000	46,240,000	90,950,000	{ 44,290,000
Assistant Treasurer United States, Philadelphia.	{ 5,000	2,500,000	7,000,000	1,540,000	1,450,000	5,460,000	2,870,000	4,185,000	{ 1,275,000
Assistant Treasurer United States, Baltimore.	{ 10,000	7,000,000	13,500,000	2,660,000	5,230,000	10,840,000	5,960,000	7,870,000	{ 2,970,000
Assistant Treasurer United States, Cincinnati.	{ 5,000	1,500,000	7,000,000	960,000	1,085,000	6,040,000	1,280,000	5,310,000	{ 4,245,000
Assistant Treasurer United States, Chicago.	{ 10,000	12,000,000	30,500,000	1,240,000	12,630,000	30,500,000	13,560,000	26,930,000	{ 4,300,000
Assistant Treasurer United States, Saint Louis.	{ 5,000	2,000,000	4,000,000	755,000	965,000	2,760,000	1,065,000	2,220,000	{ 1,550,000
Treasurer United States, Washing- ton.	{ 10,000	3,000,000	11,000,000	780,000	3,530,000	11,745,000	4,610,000	9,990,000	{ 1,010,000
	{ 5,000	.....	1,500,000	.....	35,000	3,220,000	1,050,000	2,420,000	{ 815,000
	{ 10,000	.....	4,000,000	.....	1,010,000	500,000	230,000	235,000	{ 1,675,000
	{ 5,000	1,000,000	2,000,000	.....	1,230,000	2,000,000	540,000	590,000	{ 600,000
	{ 10,000	.....	500,000	115,000	75,000	345,000	930,000	30,000	{ 560,000
	{ 5,000	1,000,000	2,000,000	510,000	1,080,000	1,490,000	10,000	500,000	{ 1,570,000
	{ 10,000	.....	1,000,000	470,000	.....	500,000	.....	.....	{ 44,290,000
	{ 5,000	.....	.....	500,000	.....	.....	.....	.....	{ 1,275,000
	{ 10,000	84,000,000	232,000,000	13,000,000	81,195,000	219,000,000	81,040,000	59,955,000	{ 4,245,000
Issued in fiscal year 1875.....		.....	.....	.....	.....	.....	.....	.....	{ 4,300,000
Redeemed in fiscal year 1875.....		.....	.....	.....	.....	.....	.....	.....	{ 1,550,000
Total issued.....		.....	.....	.....	.....	.....	.....	.....	{ 815,000
Total redeemed.....		.....	.....	.....	.....	.....	.....	.....	{ 1,675,000
Outstanding.....		.....	.....	.....	.....	.....	.....	.....	{ 600,000
In reserve, unissued.....	5,000	.....	.....	24,500,000	.....	.....	.....	.....	{ 560,000
Received from Printing Bureau.....		.....	.....	256,500,000	.....	.....	.....	.....	{ 1,010,000

Outstanding on the first of—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
1872.....	\$25,370,000	\$28,935,000	\$27,770,000	\$24,450,000	\$25,120,000	\$29,125,000	\$31,730,000	\$33,570,000	\$32,940,000	\$15,610,000	\$23,655,000	\$24,465,000
1873.....	6,720,000	45,560,000	50,390,000	51,720,000	51,860,000	56,050,000	58,760,000	55,955,000	58,690,000	11,250,000	18,175,000	20,150,000
1874.....	41,200,000	45,405,000	45,855,000	43,045,000	47,865,000	55,345,000	58,415,000	64,270,000	64,740,000	58,350,000	52,525,000	47,190,000
1875.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* The amount outstanding, as per Public Debt Statement of June 30, 1875, is \$230,000 less than the amount shown in the above statement, owing to the fact that returns from all the offices had not been received when said Public Debt Statement was issued.

	Denominations.					Redeemed in fiscal year 1875.	Redeemed to June 30, 1875.	Total issue.	Outstand- ing June 30, 1875.
	\$50.	\$100.	\$500.	\$1,000.	\$5,000.				
July 17, 1861:									
Redeemed to June 30, 1874.....	\$7, 723, 450	\$19, 408, 100	\$35, 851, 000	\$62, 293, 000	\$14, 800, 000	\$2, 100			
Redeemed in fiscal year 1875.....	400	1, 200	500						
Redeemed to June 30, 1875.....	7, 723, 850	19, 409, 300	35, 851, 500	62, 293, 000	14, 800, 000		\$140, 077, 650		\$17, 100
Outstanding.....	2, 800	4, 800	2, 500	7, 000					
Issued.....	7, 726, 650	19, 414, 100	35, 854, 000	62, 300, 000	14, 800, 000			\$140, 094, 750	
First series, August 15, 1864:									
Redeemed to June 30, 1874.....	18, 173, 950	56, 571, 000	85, 820, 000	118, 523, 000	20, 830, 000	4, 800			
Redeemed in fiscal year 1875.....	2, 100	1, 700	1, 000						
Redeemed to June 30, 1875.....	18, 176, 050	56, 572, 700	85, 821, 000	118, 523, 000	20, 830, 000		299, 922, 750		69, 750
Outstanding.....	21, 550	31, 200	12, 000	5, 000					
Issued.....	18, 197, 600	56, 603, 900	85, 833, 000	118, 528, 000	20, 830, 000			299, 992, 500	
Second series, June 15, 1865:									
Redeemed to June 30, 1874.....	9, 141, 300	33, 800, 750	87, 813, 500	179, 957, 000	20, 225, 000	10, 250			
Redeemed in fiscal year 1875.....	250	3, 000	4, 000	3, 000					
Redeemed to June 30, 1875.....	9, 141, 550	33, 803, 750	87, 817, 500	179, 960, 000	20, 225, 000		330, 947, 800		52, 200
Outstanding.....	4, 750	18, 950	23, 500	5, 000					
Issued.....	9, 146, 300	33, 822, 700	87, 841, 000	179, 965, 000	20, 225, 000			331, 000, 000	
Third series, July 15, 1865:									
Redeemed to June 30, 1874.....	17, 143, 000	47, 164, 550	54, 317, 000	71, 864, 000	8, 420, 000	11, 600			
Redeemed in fiscal year 1875.....	3, 000	5, 100	500	3, 000					
Redeemed to June 30, 1875.....	17, 146, 000	47, 169, 650	54, 317, 500	71, 867, 000	8, 420, 000		198, 920, 150		79, 850
Outstanding.....	20, 000	38, 350	9, 500	12, 000					
Issued.....	17, 166, 000	47, 208, 000	54, 327, 000	71, 879, 000	8, 420, 000			199, 000, 000	
Total.....						28, 750	969, 868, 350	970, 087, 250	218, 900

XXXII.—STATEMENT OF REDEMPTION

Loan, number, and date of call.	Coupon.	
	To June 30, 1874.	During fiscal year 1875.
5-20s of 1862, called in by notices of Secretary of following dates:		
First Call, September 1, 1871	\$81, 683, 750	\$24, 150
Second Call, December 7, 1871	13, 853, 800	4, 650
Third Call, December 20, 1871	17, 690, 350	2, 700
Fourth Call, March 1, 1873	44, 541, 200	212, 500
Fifth Call, June 6, 1873	15, 758, 550	221, 750
Sixth Call, August 16, 1873	12, 346, 600	526, 550
Seventh Call, November 1, 1873	4, 087, 350	391, 500
Eighth Call, June 3, 1874		4, 472, 600
Ninth Call, June 5, 1874		891, 400
Tenth Call, August 1, 1874		19, 493, 350
Eleventh Call, September 1, 1874		11, 382, 800
Twelfth Call, October 1, 1874		2, 904, 600
Thirteenth Call, November 2, 1874		4, 858, 050
Fourteenth Call, February 1, 1875		10, 722, 550
Fifteenth Call, March 1, 1875		4, 067, 250
Sixteenth Call, for account of Sinking-Fund	189, 961, 600	66, 270, 400
Total redemption of Called Bonds	189, 961, 600	84, 936, 350
Redemption of Bonds not called in:		
5-20s of 1862	20, 327, 600	12, 050
Total redemption of 5-20 Bonds of 1862	210, 289, 200	84, 954, 400
5-20s of March, 1864		
5-20s of June, 1864	621, 950	
5-20s of 1865	104, 600	
Consols of 1865	563, 700	
Consols of 1867	43, 050	
Consols of 1868	13, 050	
Total redemption of 5-20 Bonds	211, 635, 550	84, 954, 400
10-40s of 1864		1, 000
Loan of 1858 redeemed, (not converted)	5, 651, 000	117, 000
Total amount of United States Bonds redeemed	217, 286, 550	85, 072, 400

XXXIII.—STATEMENT OF CONVERSION

Loan.	Coupon.	
	To June 30, 1874.	During fiscal year 1875.
5-20s of 1862	\$1, 523, 450	\$325, 200
5-20s of March, 1864		
5-20s of June, 1864	930, 800	
5-20s of 1865	1, 449, 600	
Consols of 1865	2, 625, 650	
Consols of 1867	1, 897, 650	
Consols of 1868	24, 750	
	8, 571, 600	325, 200

XXXIV.—STATEMENT OF CONVERSION

	Coupon.	
	To June 30, 1874.	During fiscal year 1875.
Redeemed	\$5, 651, 000	\$117, 000
*Converted	7, 960, 000	
Outstanding	13, 611, 000	117, 000
Issued		

* No conversions

IN COIN OF UNITED STATES BONDS.

Coupon.	Registered.			Total principal.		
To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.
\$81,707,900	\$18,183,250	\$2,800	\$18,186,050	\$99,867,000	\$26,950	\$99,893,950
13,858,450	2,342,850	2,000	2,344,850	16,196,650	6,650	16,203,300
17,699,050	2,366,400	.....	2,366,400	20,056,750	8,700	20,065,450
44,753,700	4,943,000	26,200	4,969,200	49,484,200	238,700	49,722,900
15,980,300	4,005,550	2,200	4,007,750	19,764,100	223,950	19,988,050
12,873,150	1,390,450	23,700	1,414,150	13,737,050	550,250	14,287,300
4,478,850	480,900	8,600	489,500	4,568,250	400,100	4,968,350
4,478,600	.....	497,000	497,000	.....	4,975,600	4,975,600
891,400	.....	100,800	100,800	.....	992,200	992,200
19,493,350	.....	5,008,300	5,008,300	.....	24,501,650	24,501,650
11,398,800	.....	3,016,700	3,016,700	.....	14,415,500	14,415,500
8,904,600	.....	853,200	853,200	.....	9,757,800	9,757,800
4,858,050	.....	.....	.....	.....	4,858,050	4,858,050
10,788,550	.....	2,782,000	2,782,000	.....	13,570,550	13,570,550
4,067,250	.....	.....	.....	.....	4,067,250	4,067,250
256,232,000	33,712,400	12,323,500	46,035,900	223,674,000	78,593,900	302,267,900
18,665,950	.....	5,407,950	5,407,950	.....	24,073,900	24,073,900
274,897,950	33,712,400	17,731,450	51,443,850	223,674,000	102,667,800	326,341,800
20,345,650	18,498,500	80,500	18,579,000	38,826,100	98,550	38,924,650
295,243,600	52,210,900	17,811,950	70,022,850	262,500,100	102,766,350	365,266,450
.....	1,435,600	.....	1,435,600	1,435,600	.....	1,435,600
621,950	11,214,750	.....	11,214,750	11,836,700	.....	11,836,700
104,600	5,078,350	.....	5,078,350	5,182,950	.....	5,182,950
563,700	2,118,000	.....	2,118,000	2,681,700	.....	2,681,700
43,050	297,500	.....	297,500	340,550	.....	340,550
13,050	46,500	.....	46,500	59,550	.....	59,550
296,589,950	72,401,600	17,811,950	90,213,550	284,037,150	102,766,350	386,803,500
1,000	.....	.....	.....	.....	1,000	1,000
5,768,000	.....	.....	.....	5,651,000	117,000	5,768,000
302,358,950	72,401,600	17,811,950	90,213,550	289,688,150	102,884,350	392,572,500

OF FIVE-TWENTY BONDS.

Coupon.	Registered.			Total principal.		
To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.
\$1,908,650	\$25,112,550	\$69,800	\$25,182,350	\$26,696,000	\$395,000	\$27,091,000
.....	380,500	.....	380,500	380,500	.....	380,500
930,800	11,287,850	.....	11,287,850	12,218,650	.....	12,218,650
1,449,600	8,137,000	.....	8,137,000	9,586,600	.....	9,586,600
2,685,650	6,017,950	.....	6,017,950	8,703,600	.....	8,703,600
1,897,350	3,908,500	1,650	3,910,150	5,805,850	1,650	5,807,500
24,750	187,000	.....	187,000	211,750	.....	211,750
8,896,800	55,031,350	71,450	55,102,800	63,602,950	396,650	63,999,600

AND REDEMPTION OF LOAN OF 1858.

Coupon.	Registered.			Total principal.		
To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1875.
\$5,768,000	.....	.....	.....	\$5,651,000	\$117,000	\$5,768,000
7,960,000	\$5,995,000	.....	\$5,995,000	13,955,000	.....	13,955,000
13,728,000	5,995,000	.....	5,995,000	19,606,000	117,000	19,723,000
17,000	.....	.....	260,000	.....	.....	277,000
13,745,000	.....	.....	6,255,000	.....	.....	20,000,000

after February, 1874.

XXXV.—STATEMENT OF FIVE-TWENTY BONDS PURCHASED FROM MAY 11, 1868, (DATE OF FIRST PURCHASE,) TO JUNE 30, 1874, TO JUNE 30, 1875, AND DURING FISCAL YEAR 1875.

Loan.	Coupon.		Registered.		Total.		Cost in currency.	
	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.
5-20s of 1862	\$19,163,250	\$1,096,500	\$38,896,100		\$58,059,350	\$1,096,500	\$68,845,367 29	\$1,264,281 68
5-20s of March, 1864			1,119,800		1,119,800		1,307,908 38	
5-20s of June, 1864	27,678,700		18,781,050		43,459,750		43,803,263 29	
5-20s of 1865	17,550,350		18,474,000		36,023,350		40,126,015 46	
Consols of 1865	90,414,200		28,536,350		118,950,550		133,440,209 95	
Consols of 1867	45,534,850		17,312,300		62,846,150		70,979,431 27	
Consols of 1868	3,545,050		1,242,000		4,787,050		5,510,412 06	
Total	203,896,200	1,096,500	119,387,600		323,283,800	1,096,500	383,012,332 71	1,264,281 68
Purchased in last fiscal year	1,096,500				1,096,500		1,264,281 68	
Purchased to June 30, 1875	204,992,700		119,387,600		324,380,300		384,276,614 39	

XXXVI.—STATEMENT OF AMOUNT PURCHASED FOR SINKING-FUND, (EMBRACED IN ABOVE STATEMENT.)

Loan.	Principal.		Net cost in currency.		Cost, estimated in gold.		Average cost in gold of \$100 bond.	
	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.	To June 30, 1874.	During fiscal year 1875.
5-20s of 1862	\$22,932,650	\$1,096,500	\$25,758,618 69	\$1,264,281 68	\$22,143,604 19	\$1,096,180 36	\$26 56	\$99
5-20s of March, 1864	361,600		413,676 60		317,708 61		33 59	
5-20s of June, 1864	18,356,100		20,502,563 91		17,698,502 40		96 25	
5-20s of 1865	16,466,150		18,700,830 01		16,299,242 37		96 64	
Consols of 1865	48,166,150		53,714,756 21		46,530,365 41		96 03	
Consols of 1867	32,115,000		36,072,690 44		30,326,550 39		96 43	
Consols of 1868	2,213,800		2,499,831 75		2,115,685 93		95 57	
Total	141,012,050	1,096,500	157,677,967 61	1,264,281 68	135,427,657 39	1,096,180 36	96 04	96
Purchased during year	1,096,500							
Total purchased for Sinking-Fund	142,108,550							
REDEEMED (NOT PURCHASED) FOR SINKING FUND, UNDER THE SIXTEENTH CALL.								Redeemed
5-20s of 1862	24,073,900							
Total amount purchased and redeemed for Sinking-Fund	166,182,450							

Loan.	Retired by—	Coupon.		Registered.		Purchased.	Converted.	Redeemed.	Total.
5-20s of 1862	Purchase	\$20,259 750		\$36,896,100		\$57,155,850			
	Conversion	1,908 650		25,182,350			\$27,091,000	\$365,266,450	
	Redemption	295,243 600		70,022,850					\$449,513,300
5-20s of March, 1864	Purchase		\$317,412,000	1,119,800	\$132,101,300	1,119,800			
	Conversion			380,510			380,500		
	Redemption			1,435,600				1,435,600	2,935,900
5-20s of June, 1864	Purchase	27,678,700		15,781,050		43,459,750			
	Conversion	930,800		11,287,850			12,218,650		
	Redemption	621,950		11,214,750				11,836,700	67,515,100
5-20s of 1865	Purchase		29,231,450	18,473,000	38,283,650				
	Conversion	17,550,350		8,137,000		36,023,350			
	Redemption	104,600		5,078,350				5,182,950	50,792,900
Consols of 1865	Purchase	90,414,200	19,104,550	28,536,350	31,688,350	118,950,550			
	Conversion	2,685,650		6,017,950			8,703,600		
	Redemption	563,700		2,118,000				2,681,700	130,335,850
Consols of 1867	Purchase	45,534,650		17,312,300		62,846,950			
	Conversion	1,897,350		3,910,150			5,807,500		
	Redemption	43,050		297,500				340,550	68,995,000
Consols of 1868	Purchase	3,545,050	47,475,050	1,249,000	21,519,950	4,794,050			
	Conversion	24,750		187,000			211,750		
	Redemption	13,050		46,500				59,550	5,065,350
Total United States 5-20 Bonds 10-40s of 1864			510,469,450		264,683,950	324,350,300	63,999,600	386,803,500	775,153,400
		1,000	1,000					1,000	1,000
	Redemption								
Loan of 1858		7,960,000		5,995,000			13,955,000	5,768,000	19,723,000
	Conversion	5,768,000							
	Redemption		13,723,000		5,995,000				
Total United States Bonds			524,198,450		270,678,950	324,350,300	77,954,600	392,572,500	794,877,400
						1,096,500	396,650	102,884,350	104,377,500
Retired during fiscal year 1875			86,494,100		17,883,400				

162 884 360
396 650
1 096 500
404 377 500

	Denominations.						Total amount.	Number of coupons.
	\$0.62.	\$0.63.	\$1.25.	\$6.25.	\$12.50.	\$62.50.		
Coin-Coupons: Funded Loan of 1881	\$22, 553 12	\$22, 575 42	\$130, 317 50	\$776, 375 00	\$7, 349, 350 00	\$9, 375 00	\$8, 313, 546 04	888, 806
Denominations.								
	\$1.87½.	\$3.65.	\$2.50.	\$5.	\$12.50.	\$25.	Fractional.	
Seven-Thirties of 1861	\$18 24	\$51 10						69 34
Ten-Forties of 1864			\$8, 937 50	\$60, 680 00	\$583, 000 00	\$2, 028, 800 00	2, 682, 370 30	143, 917
Loan of 1852.....4.....						\$2, 125 00	2, 125 00	85
Denominations.								
	\$1.50.	\$3.	\$6.	\$15.	\$20.	\$30.	Fractional.	
Loan of 1861, (1881)		\$915 00		\$52, 095 00		\$278, 760 00		9, 292
Oregon War Debt	\$4, 634 00	77, 421 00	\$4, 650 00	816, 870 00				4, 553
Loan of July and August, 1861, (1881)	55, 758 00	415, 185 00		1, 101, 300 00		2, 924, 970 00		183, 520
Five-Twenties of 1862	4, 101 00	26, 949 00		172, 350 00		5, 753, 430 00		440, 790
Loan of 1863, (1881)	5, 998 50	62, 133 00		310, 020 00		1, 085, 700 00		59, 397
Five-Twenties of June, 1864	1, 678 50	96, 828 00		1, 021, 890 00		1, 620 900 00		99, 408
Five-Twenties of 1865	137, 970 00	573, 882 00		1, 866, 855 00		6, 123, 510 00		305, 638
Consols of 1865	217, 413 00	898, 665 00		2, 786, 325 00		6, 224, 190 00		615, 204
Consols of 1867	23, 113 50	126, 345 00		282, 645 00		9, 547, 200 00		948, 492
Consols of 1868						991, 950 00		109, 432
Total of Coin-Coupons							56, 696, 936 45	3, 808, 558
Currency-Coupons:								
Certificates of Indebtedness of 1870					\$27, 200 00		27, 200 00	1, 360
Louisville and Portland Canal Company						35, 100 00	35, 100 00	1, 170
							56, 759, 236 45	3, 811, 088

XLIII.—STATEMENT OF QUARTERLY INTEREST CHECKS, FUNDED LOAN OF 1881, ISSUED, PAID, AND OUTSTANDING.

Amount of checks outstanding July 1, 1874	\$58,421 60
11,105 checks issued in fiscal year 1875, amounting to	9,574,872 86
	<u>9,633,294 46</u>
Paid by Treasurer United States, Washington	\$487,806 53
Paid by Assistant Treasurer United States, New York	7,455,926 64
Paid by Assistant Treasurer United States, Philadelphia	439,692 41
Paid by Assistant Treasurer United States, Boston	1,055,587 89
Paid by Assistant Treasurer United States, Baltimore	81,206 83
Paid by Assistant Treasurer United States, Charleston	1,338 75
Paid by Assistant Treasurer United States, New Orleans	44,237 50
Paid by Assistant Treasurer United States, San Francisco	776 25
Paid by Assistant Treasurer United States, Saint Louis	5,000 00
Paid by Assistant Treasurer United States, Chicago	3,353 75
Paid by Assistant Treasurer United States, Cincinnati	13,237 50
Paid by United States Depositary, Buffalo	11,287 50
	<u>9,599,451 55</u>
Outstanding June 30, 1875	<u>33,842 93</u>

XLIV.—PAYMENT BY TRANSFER-CHECKS DRAWN DURING FISCAL YEAR 1875.

Payable by—	Number of checks.		Amount.		Total.
	Coin.	Currency.	Coin.	Currency.	
Assistant Treasurer, New York	12,140	22,471	\$90,097,257 69	\$96,600,695 83	\$186,697,953 52
Assistant Treasurer, Boston	953	1,139	1,445,075 82	17,989,210 32	19,434,286 14
Assistant Treasurer, Philadelphia	847	1,236	1,302,594 90	8,440,827 85	9,743,422 75
Assistant Treasurer, New Orleans	14	967	7,573 43	1,432,790 57	1,440,364 00
Assistant Treasurer, San Francisco	30	465	12,319 50	3,104,540 55	3,116,860 45
	<u>13,984</u>	<u>26,278</u>	<u>92,864,821 34</u>	<u>127,568,065 52</u>	<u>220,432,886 86</u>

XLV.—STATEMENT OF LETTERS AND MONEY-PACKAGES RECEIVED AND TRANSMITTED DURING FISCAL YEAR 1875.

Received by mail:	
Letters containing money	13,870
Letters not containing money	90,293
	<u>104,163</u>
Transmitted by mail:	
Manuscript letters	4,476
Printed forms filled in, (inclosing checks)	22,985
Printed forms filled in, (not inclosing checks)	87,471
Drafts payable to order, (estimated)	30,000
	<u>144,932</u>
Money-packages received by express	<u>53,296</u>
Money-packages transmitted by express	<u>68,385</u>

XLVI.—STATEMENT OF CHANGES IN EMPLOYÉS, AND OF SALARIES PAID, DURING FISCAL YEAR 1875.

A.—Changes in employés.

Total force of United States Treasurer's Office, June 30, 1874	362
Permanent appointments	76
Temporary appointments	48
Transfers to Treasurer's Office	3
	<u>127</u>
Deceased	2
Resigned	38
Removed	34
Transfers from Treasurer's Office	1
Appointments expired	18
	<u>93</u>
	<u>34</u>
Total force June 30, 1875	396

XLVI.—STATEMENT OF CHANGES IN EMPLOYÉS &c.—Continued.

B.—Salaries.

	Appropriated.	Paid.	Balance.
Regular roll	\$180,460	\$180,112 84	\$347 16
Temporary clerks	20 000	10 027 50	10 50

XLVII.—NATIONAL BANK REDEMPTION AGENCY—Continued.

C.—Number and Amount of Notes of each denomination redeemed and assorted.

Denomination.	Fit for circulation.		Unfit for circulation.		Aggregate.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
One Dollar.....	39,600	\$39,600	2,220,048	\$2,220,048	2,259,648	\$2,259,648
Two Dollars.....	13,850	27,700	788,881	1,577,762	802,731	1,605,462
Five Dollars.....	556,820	2,784,100	9,615,083	48,075,415	10,171,903	50,859,515
Ten Dollars.....	288,410	2,884,100	3,062,299	30,622,990	3,350,709	33,507,090
Twenty Dollars.....	129,165	2,583,300	829,039	16,580,780	958,204	19,164,080
Fifty Dollars.....	43,648	2,182,400	119,637	5,981,850	163,285	8,164,250
One Hundred Dollars.....	44,908	4,490,800	88,181	8,818,100	133,089	13,308,900
Five Hundred Dollars.....	407	203,500	2,167	1,083,500	2,574	1,287,000
One Thousand Dollars.....	18	18,000	149	149,000	167	167,000
Total.....	1,116,826	15,213,500	16,725,484	115,109,445	17,842,310	130,322,945

Average denomination of notes fit for circulation assorted.....	13.62+
Average denomination of notes unfit for circulation assorted.....	6.86+
Average denomination of all notes assorted.....	7.30+

D.—Expenses incurred by the Redemption Agency and assessed upon the Banks.

Express-charges, (assessed in proportion to the amount of notes redeemed for each bank) .	\$88,098 31
All other expenses, (assessed in proportion to the number of notes redeemed for each bank :)	
Salaries.....	\$158,827 39
Printing and stationery.....	12,290 72
Postage.....	3,298 80
Office furniture.....	12,918 68
Contingent expenses.....	768 47
Profit and loss.....	15,363 00
	<u>202,867 06</u>
Total.....	<u><u>290,965 37</u></u>

Express charges for each \$1,000:

$$\left(\frac{\$88,098\ 31}{130,322,945} \times 1,000 = \right) \dots\dots\dots \$0\ 67\frac{6}{10}$$

All other expenses, for each 1,000 notes:

$$\left(\frac{\$202,867\ 06}{17,842,310} \times 1,000 = \right) \dots\dots\dots 11\ 37$$

Expense of redeeming \$100,000 in notes of average denominations:

Express charges...	$\left(\frac{\$100,000 \times .67\frac{6}{10}}{1,000} = \right)$	67 60
All other expenses	$\left(\frac{\$100,000 \times 11\ 37}{7\ 30 \times 1,000} = \right)$	155 75

Average expense for each \$100,000..... 223 35

Per cent..... .22335 = $\frac{2}{9}$ + of 1 per cent.

NOTE.—The above expenses were assessed upon the several National Banks in accordance with the following provision in section 3 of the act of June 20, 1874, (18 Stat., 123 :)

“ Each of said [National Banking] associations shall re-imburse to the Treasury the charges for transportation and the costs for assorting such notes; * * * and the amount assessed upon each association shall be in proportion to the circulation redeemed, and be charged to the fund on deposit with the Treasurer.”

The following is an explanation of the various items of expense as set forth in Memorandum No. 3, a copy of which was forwarded to each National Bank :

Express-charges.—This item includes all of the express-charges paid on national-bank notes received for redemption; on new United States currency returned therefor; on national-bank notes fit for circulation assorted and returned to the several national banks, and on United States currency received for the credit of national banks in the five-per-cent. fund. All of these charges have been consolidated and assessed upon the several national banks in proportion to the amount of their circulation redeemed and assorted. The total amount of notes assorted during the year was \$130,322,945, making the average rate for each \$1,000 assorted, 67 6-10 cents. The rates charged by the express companies were 25 cents per \$1,000 to and from all points within the territory of the Adams Express Company, and 60 cents per \$1,000 to and from all points within the territories of connecting companies. The average rate charged for each \$1,000 transported was about 35 cents.

Salaries.—This item includes the salaries paid in the Redemption Agency, and \$12,410.80 paid to

clerks employed in the Office of the Comptroller of the Currency under the act of June 23, 1874, which provides that the amount expended thereunder shall be reimbursed from the five-per-cent. fund. The salaries of the persons employed in carrying into effect the redemption act are now fixed by law. The amount appropriated for the current fiscal year by the act of March 3, 1875, is \$201,496. The salaries paid during the last fiscal year were in no case higher, and were in most cases lower, than are now authorized by law.

Printing and stationery. The printing of the Agency has been done by the Public Printer, and the stationery has been furnished by the Treasury Department at contract-rates. The amount of this item has been deposited in the Treasury to the credit of the proper appropriations.

Postage.—The amount charged to this account is the face value of official postage stamps furnished to the Agency by the Treasury Department, the amount of which has been deposited in the Treasury.

Office furniture.—The amount of this item has been expended for assorting-stands, the counters, money-boxes for the counters and assorters, tellers' counters, wire-door-ways, and partitions, and other similar furniture required for purposes of safe deposit. Nearly all of the furniture required for the present force of the Agency has now been obtained in a few cases where emergency required the purchase to be made in the open market, but was obtained either from the cabinet-shop of the Treasury Department or by lowest bidder.

Contingent expenses.—This item includes telegrams, repairs, and other miscellaneous charges chargeable to any other head of account.

Profit and loss.—The amount charged to this item is that of various packages of notes from the Agency, and other smaller losses met with before it was provided with proper guards against theft or loss. The provision of such guards, and the adoption of a rigid system of accountability and inspection, have prevented the occurrence of such losses during the last six months. The losses sustained were an inevitable result of the redemption and assortment of the bank currency upon the Treasury without adequate facilities for the work. Every effort has been made to detect the guilty parties. One person has been convicted of theft from the Agency, and indicted for a similar offense.

A full and accurate statement of the facts pertaining to the losses has been spread before the Agency, and is open to the inspection of any person interested.

The labor and expense of counting and assorting being in direct proportion to the amount handled, all of the above expenses, with the exception of express-charges, have been apportioned to the number of notes redeemed and assorted for each bank. The total number of notes assorted during the last fiscal year was 17,842,310, the expenses (exclusive of express-charges) making the average charge for each 1,000 notes assorted \$11.37.

The aggregate expenses of the Agency for the year were about two-ninths of one per cent. on the amount assorted. The assessment upon each bank varies from this average according to the denomination of its notes assorted is greater or less than the average denomination assorted, which is \$7.30+. Unless there should be some unforeseen increase of expense, the increased efficiency of the force, and the fact that the requisite furniture has already been provided.

The vouchers for all of the expenses of the Agency paid prior to July 1, 1875, were examined by the proper officers, and were examined by the committee appointed by the Secretary to examine the cash and accounts of the Treasury upon the retirement of the late Treasurer.

E.—MONEY-PACKAGES AND LETTERS SENT.

Packages of notes unfit for circulation delivered to the Comptroller of the Currency 17, 1874, to June 30, 1875)
Average for each business-day after first delivery

Packages of notes fit for circulation forwarded by express, (April 19, 1875, to June 30, 1875)
Average for each business-day after first shipment

Notifications sent, (printed forms filled out in writing)
Average for each business-day

Manuscript letters written

REPORT OF THE REGISTER OF THE TREAS

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
Register's Office, November 4, 1875.

SIR: I have the honor to submit herewith a detailed report of the business transacted in the several divisions of this Office during the fiscal year which closed on the 30th of June last.

By reference to the reports of the different divisions, and comparing the same with those of the preceding year, it will be noticed that in some the work has increased, while in others there is no material change worthy of special notice.

There are two hundred and eight persons employed in this Bureau; a reduction in numbers since I assumed the duties of the Office of one hundred and sixty-one persons.

The amount of work performed has not materially decreased within the last six years, but the character of the force employed is much improved and more efficient.

I deem it proper in this connection to represent that, in the appropriation for this Bureau for the last year, there were but one hundred counters allowed; a force which leaves me unable to assign a number adequate to the prompt dispatch of business in the note and fractional-currency division of this Office.

With my estimates for the next fiscal year I have transmitted a letter calling attention to this fact, and submitting an additional estimate to meet the demand.

In my reports for the past two years I have called attention to the fact that much embarrassment has been experienced from a lack of room for the rapidly accumulating files of the Department. Unless additional room is obtained, it will be impossible properly to preserve them.

Under the act of Congress which took effect on the 1st of July last, there have been some changes made in the organization of this Bureau.

W. P. Titcomb, esq., has been promoted from chief of tonnage division to the office of deputy register of the Treasury, Mr. N. B. Walker from the position of disbursing clerk to that of chief of the tonnage division, and Mr. E. S. Collamer to the position of disbursing-clerk.

It affords me great pleasure to be able to bear testimony to the fidelity and efficiency of the gentlemen who are associated with me in the administrative duties of the Bureau, and to the general good conduct of the clerks and other employés.

LOAN DIVISION—HARTWELL JENISON, CHIEF OF DIVISION.

The total number of coupon and registered bonds issued during the year	
was	138,623
The total number canceled was	151,333

The amount of coupon and registered bonds issued during the year was—

Original issues	\$95, 045, 700
Conversion of coupon-bonds into registered.....	12, 307, 850
Transfers of registered bonds	111, 866, 400

Total issue.....	219, 219, 950
------------------	---------------

The amount of coupon and registered bonds canceled was as follows:

Coupon-bonds exchanged for registered.....	\$12, 307, 850
Registered bonds transferred.....	111, 866, 400
Coupon and registered bonds redeemed, (as per records of this Office)....	67, 694, 350

Total canceled.....	191, 863, 600
---------------------	---------------

The vault-account shows that there was on hand July 1, 1874:

Coupon-bonds.....	\$49, 729, 400
Registered bonds.....	595, 674, 900
In hands of Government agents.....	802, 000

Received from Bureau of Engraving and Printing during the year—

Coupon-bonds	100, 915, 000
Registered bonds	52, 865, 400
Commissioners of sinking-fund, District of Columbia.....	15, 300, 000

Total	815, 286, 700
-------------	---------------

Accounted for as follows:

Coupon-bonds issued during the year.....	\$65, 255, 300
Registered bonds issued during the year.....	143, 092, 650
Funding-bonds, District of Columbia.....	10, 872, 000
Coupon and registered bonds in hands of European agents.....	34, 151, 050

Balance on hand June 30, 1875—

Coupon-bonds.....	53, 418, 100
Registered bonds.....	504, 069, 600
Funding bonds, District of Columbia.....	4, 428, 000

Total	815, 286, 700
-------------	---------------

Out of the funded 1881 coupon-bonds some twenty millions are kept constantly on hand, signed, sealed, and perfected in advance, to meet orders for shipment to the syndicate. These bonds are stored in an inner safe of the vault, with extra lock-combinations for security.

The amount of bonds issued during the present year is some fifty millions in excess of the preceding period, making the average daily issue at the rate of 460 bonds, and \$700,000 in amount.

The registered portion of the several loans represents eight hundred and thirty millions, upon which dividends of interest are declared for eight different periods of payment in the year. A ledger-account is opened with each holder of this class of securities, requiring about one hundred and fifty ledgers and auxiliary books in constant use.

The register of powers of attorney and other authorities for the transfer of United States stock numbers 11,500 entries. The book is neatly and accurately kept by the clerk in charge, and is invaluable as a reference and record.

The recent order requiring returns of unclaimed dividends of interest to be made at the end of seven months instead of ninety days, as heretofore, will relieve this Office of much extra labor entailed by the former system, and better subserve the interests of the bondholders.

The general duties and details of this division do not differ materially from those of the preceding year. It is the invariable rule in the stock-issues to make returns the same day the bonds are received for transfer, and this promptness is counted upon as a certainty by the business community.

Statement showing the number of cases and amount of registered and coupon bonds issued during the fiscal year ending June 30, 1876.

Issued.

	Direct issues.			Exchanges.			Transfers.			Total
	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	
1858.....	1	1	\$5,000	\$5,000
1861, February 8.....	234	563	1,533,000	1,533,000
Oregon war.....	9	71	33,100	33,100
1861, July 17.....	1,019	4,423	15,245,700	15,245,700
1862.....	132	404	1,906,400	1,906,400
1863.....	438	1,563	5,997,350	5,997,350
1864, 5-20a.....	10	10	6,700	6,700
1864, 10-40a.....	878	4,078	21,442,700	21,442,700
1861, June 30.....	965	3,057	3,857,550	3,857,550
1865.....	384	1,749	4,905,900	4,905,900
Coupons of 1865.....	753	2,775	7,152,200	7,152,200
.....	1,132	4,866	13,396,550	13,396,550
.....	814	2,757	2,136,500	2,136,500
.....	362	844	8,290,000	8,290,000
.....	1,067	4,343	25,541,150	25,541,150
.....	9	92	412,000	412,000
Total.....	360	106,716	95,045,700	1,264	3,921	19,307,850	6,925	27,626	111,888,400	219,212,950

Statement showing the number of cases and number and amount of registered and coupon bonds canceled during the fiscal year ending June 30, 1875.

	Canceled.							Total can- celed.
	Redemptions.			Exchanges.		Transfers.		
	No. of cases.	Bonds canceled.	Amount.	No. of bonds.	Amount.	No. of bonds.	Amount.	
Loans.								
1858.....	37	161	\$161,000	.....	.....	1	\$5,000	\$166,000
1861, February 8.....	.....	.....	.....	18	\$18,000	630	1,535,000	1,553,000
Oregon war.....	.....	.....	.....	.....	.....	82	33,100	33,100
1861, July 17.....	.....	.....	.....	279	76,550	3,846	15,245,700	15,322,250
1862.....	8,588	90,151	67,280,700	5,990	2,122,300	688	1,906,800	71,309,800
1863.....	.....	.....	.....	93	46,550	1,482	5,997,550	6,044,100
1864, 5-20s.....	.....	.....	.....	.....	.....	10	6,700	6,700
1864, 10-40s.....	1	2	1,000	1,437	387,350	4,225	21,442,700	21,831,050
1864, June 30.....	.....	.....	.....	792	328,650	1,176	3,857,550	4,186,200
1865.....	.....	.....	.....	359	62,500	1,631	4,905,900	4,968,400
Consols of 1865.....	.....	.....	.....	5,805	1,243,600	3,568	7,152,200	8,395,800
Consols of 1867.....	1	4	1,650	4,573	805,950	4,673	13,394,550	14,206,150
Consols of 1868.....	.....	.....	.....	1,739	274,500	674	2,136,500	2,411,000
Pacific railroad loans.....	.....	.....	.....	.....	.....	2,338	8,290,000	8,290,000
Five per cent. funded, 1881.....	1	25	250,000	6,273	5,331,900	4,314	25,541,150	31,123,050
3-65s funded, District of Columbia.....	.....	.....	.....	4,210	1,610,000	84	412,000	2,022,000
Total.....	8,628	90,343	67,694,350	31,568	12,307,850	29,422	111,866,400	191,864,600

NOTE AND COUPON DIVISION—LEWIS D. MOORE, CHIEF OF DIVISION.

At the close of the fiscal year the clerical force of this division consisted of forty-nine clerks, fourteen males and thirty-five females, and one messenger.

The whole number employed during the year was fifty-five clerks, eighteen males and thirty-seven females.

The average number per month was fifty-one clerks, sixteen males and thirty-five females.

The following consolidated statement exhibits the character and amount of work performed by this division during the fiscal year ending June 30, 1875.

Statement of Treasury notes, bonds, and coupons.

Notes, bonds, &c.	Authorized act.	Number of pieces.	Total amount.	Coupons attached.
Five-twenty bonds registered, examined, scheduled, and delivered to committee.				
Redeemed and exchanged.....	September 9, 1858.	13, 826	\$13, 826, 000	1, 719
Redeemed and exchanged.....	February 25, 1862.	176, 978	83, 202, 650	3, 302, 037
Redeemed and exchanged.....	July 14, 1870, and January 20 1871.	1	1, 000	38
Total		190, 805	97, 029, 650	3, 303, 794

Statement of Treasury notes, bonds, and coupons.

Notes, bonds, &c.	Authorizing act.	Number of pieces.	Total amount.
Treasury notes and certificates counted, as-sorted, arranged, registered, and examined.			
One and two years' 5 per cent	March 3, 1863	586	\$17, 630
Three years' 6 per cent	March 3, 1863, and June 30, 1864.	2, 314	57, 640
Three years' 7 3-10 per cent	June 30, 1864, and March 3, 1865.	296	52, 450
Gold certificates	March 3, 1863	34, 812	71, 784, 000
Coin checks, (registered interest)	July 14, 1870, and Jan. 20, 1871...	10, 681	9, 296, 586
Currency certificates of deposit	June 8, 1872	14, 683	77, 665, 000
Certificates of indebtedness	March 1, 1862	167, 845	398, 080, 000
Total		231, 217	556, 953, 506

Of coupons detached from notes and bonds there were counted, as-sorted, and arranged numerically 3,754,480, registered 3,661,950, examined and compared 3,430,409.

NOTE AND FRACTIONAL-CURRENCY DIVISION—CHARLES NEALE, CHIEF OF DIVISION.

Statement showing the number of notes and amount of fractional currency, Treasury notes, and national-bank notes (of such banks as are broken or have gone into voluntary liquidation) examined, counted, canceled, and destroyed by maceration during the fiscal year ending June 30, 1875:

	No. of notes.	Amount.
United States notes, new issue	2, 557, 381	\$21, 245, 070
United States notes, series 1869	21, 114, 111	85, 624, 180
United States notes, series 1874	1, 646, 630	2, 670, 350
United States notes, demand notes	692	6, 200
National-bank notes	410, 687	2, 476, 199
Fractional currency, first issue	112, 000	13, 450
Fractional currency, second issue	112, 000	14, 865
Fractional currency, third issue	336, 000	68, 300
Fractional currency, fourth issue	50, 000, 000	9, 004, 800
Fractional currency, fourth issue, second series	5, 200, 000	2, 492, 000
Fractional currency, fourth issue, third series	23, 200, 000	11, 600, 000
Fractional currency, fifth issue	112, 400, 000	17, 064, 300
Total	217, 029, 501	152, 279, 674
During the year 1874	194, 226, 152	138, 078, 427
Increase	22, 863, 349	14, 201, 247

TONNAGE DIVISION—NEWEL B. WALKER, CHIEF OF DIVISION.

The total tonnage of the country exhibits an increase of 53,081 tons, the registered tonnage having increased 124,905 tons, the licensed tonnage (under 20 tons) 1,932 tons, while the enrolled tonnage has decreased 73,757 tons.

The actual increase is believed to be about 141,878 tons, this amount being the excess of the gains over the losses during the year.

The aggregate has been reduced by corrections of the balances reported outstanding, and by dropping canal-boat tonnage exempt under the act of Congress approved April 18, 1874; from the latter cause, about 48,000 tons, and from the former about 40,000 tons.

Below are given the totals of the last two years:

	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
Registered	2, 728	1, 428, 923	2, 951	1, 553, 828
Enrolled and licensed	29, 758	3, 371, 729	29, 304	3, 299, 904
Total	32, 486	4, 800, 652	32, 255	4, 853, 732

The comparison of the different classes of vessels is as follows:

	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	18, 147	2, 473, 716	18, 354	2, 584, 910
Steam-vessels	4, 186	1, 185, 610	4, 235	1, 168, 668
Canal-boats	8, 245	751, 612	7, 808	709, 096
Barges	1, 908	389, 714	1, 888	390, 152
Total	32, 486	4, 800, 652	32, 285	4, 853, 732

It will be seen from the foregoing that the sailing tonnage has increased 111,194 tons, and the barge tonnage 444 tons, while the steam tonnage has decreased 16,942 tons, and the canal-boat tonnage 41,616 tons.

The proportion of the sailing tonnage registered is 52.6 per centum; of the steam tonnage, 16.4 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two fiscal year:

	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels	961	216,317	798	208,984
Steam-vessels	404	101,930	323	62,460
Canal-boats	473	48,403	62	6,515
Barges	309	66,075	118	21,740
Total	2,147	432,725	1,301	297,639

From the foregoing it appears that the amount built during the past year was less by 135,086 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below:

	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts	1,341	266,233	893	231,045
Pacific coast	63	10,660	70	13,429
Northern lakes	417	91,996	177	29,871
Western rivers	386	63,646	161	23,294
Total	2,147	432,725	1,301	297,639

The above table shows a decrease in the amount built in each division except the Pacific coast.

The following table exhibits the iron tonnage built in the country since 1868:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
Sailing-vessels		1,039	679	2,067				
Steam-vessels	2,801	3,545	7,602	13,413	19,766	26,548	33,097	21,639
Total	2,801	4,584	8,281	15,479	19,766	26,548	33,097	21,639

Tables showing the amount of iron tonnage outstanding will be found in the appendix to the report on commerce and navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each State.

	Tonnage.	Per cent.
Massachusetts	51,394	64
Maine	20,366	25.3
Connecticut	3,757	4.6
Rhode Island	1,536	1.9
New York	1,150	1.4
California	1,009	1.2
New Hampshire	962	1.2
Pennsylvania	24	.....
Total	80,207	.....

This shows a slight increase during the year.

The tonnage employed in the whale fisheries is given below :

Customs-districts.	1874.		1875.	
	Vessels.	Tons.	Vessels.	Tons.
New Bedford, Mass.....	126	34,557	127	33,474
New London, Conn	17	2,735	{ Sail, 13	1,943
Barnstable, Mass	15	1,384	{ Steam, 1	106
Edgartown, Mass	1	183	19	1,604
San Francisco, Cal	2	132	3	770
Sag Harbor, N. Y	1	116	2	132
Total	187	44,755	165	38,229

Of the above over 87.5 per cent. belongs at New Bedford.

Fuller tables, showing the various classes of tonnage, will be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES—J. H. BEATTY, CHIEF OF DIVISION.

The following statement exhibits the work of this division for the year ending June 30, 1875:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was	22,259
In the preceding year	24,548
Decrease	2,289
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	13,156
In the preceding year	11,946
Increase	1,210
The number of warrants registered for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments was	12,564
In the preceding year	12,249
Increase	315
The number of drafts registered was	40,046
In the preceding year	38,641
Increase	1,405

The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal-revenue, miscellaneous, and public-debt receipts and expenditures was.....	4,558
In the preceding year.....	4,266
Increase.....	292
The number of certificates furnished for settlement of accounts was.....	14,972
In the preceding year.....	11,302
Increase.....	3,670
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land-Office was.....	23,538
In the preceding year.....	26,579
Decrease.....	3,041

In the appendix will be found a statement of the receipts and expenditures of the Government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also statements of the amount of money expended and number of persons employed, and the occupation and salary of each person, at each custom-house, as required by section 258 of the Revised Statutes.

I have the honor to remain, with great respect, your obedient servant,
JOHN ALLISON,
Register.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

APPENDIX.

*General account of the receipts and expenditures of the United States for the
fiscal year ended June 30, 1875.*

TO RECEIPTS.

From customs.

E. B. Nutt, collector, Passamaquoddy, Me.....	\$35,591 26
E. S. J. Neally, collector, Bath, Me.....	10,212 17
W. P. Wingate, late collector, Bangor, Me.....	3,260 18
E. Fox, late collector, Bangor, Me.....	754 72
B. M. Roberts, collector, Belfast, Me.....	2,255 25
S. Longfellow, late collector, Machias, Me.....	1,873 96
George Leavett, collector, Machias, Me.....	37 98
W. H. Sargent, collector, Castine, Me.....	1,113 00
Jos. A. Hall, collector, Waldoborough, Me.....	4,498 35
J. D. Hopkins, collector, Frenchman's Bay, Me.....	4 40
E. A. Bragdon, collector, York, Me.....	30 24
A. Vandine, collector, Arrostook, Me.....	5,925 33
O. McFadden, collector, Wiscasset, Me.....	159 54
I. Washburn, jr., collector, Portland, Me.....	437,242 58
A. F. Howard, collector, Portsmouth, N. H.....	9,774 49
W. Wells, collector, Vermont, Vt.....	583,157 02
G. J. Stannard, late collector, Vermont, Vt.....	524 59
W. H. Huse, collector, Newburyport, Mass.....	77,099 69
C. F. Swift, collector, Barnstable, Mass.....	971 62
J. Codd, collector, Nantucket, Mass.....	19 87
F. J. Babson, collector, Gloucester, Mass.....	6,030 40
C. H. Odell, collector, Salem, Mass.....	32,062 85
S. Dodge, collector, Marblehead, Mass.....	2,310 99
T. Russell, late collector, Boston, Mass.....	7,228 91
W. A. Simmons, collector, Boston, Mass.....	14,621,134 96
S. Loring, collector, Plymouth, Mass.....	22,411 24
J. Brady, jr., collector, Fall River, Mass.....	41,615 29
J. A. P. Allen, collector, New Bedford, Mass.....	16,382 46
C. B. Marchant, collector, Edgartown, Mass.....	1,589 30
J. Shaw, collector, Providence, R. I.....	153,631 01
S. W. Macey, collector, Newport, R. I.....	433 51
A. Putnam, collector, Middletown, Conn.....	7,973 72
George T. Marshall, collector, New London, Conn.....	72,784 48
C. Northrop, collector, New Haven, Conn.....	340,617 85
J. S. Hanover, collector, Fairfield, Conn.....	2,425 15
George Hubbard, collector, Stonington, Conn.....	245 10
J. M. Davy, late collector, Genesee, N. Y.....	37,996 15
D. K. Cartter, collector, Genesee, N. Y.....	9,767 40
E. Root, collector, Oswego, N. Y.....	576,184 90
T. E. Ellsworth, collector, Niagara, N. Y.....	318,477 95
P. P. Kidder, collector, Dunkirk, N. Y.....	80 65
J. C. Whiting, designated collector, Albany, N. Y.....	21,538 34
I. N. Keeler, designated collector, Albany, N. Y.....	124,678 21
B. W. Daniels, collector, Buffalo, N. Y.....	459,538 53
S. P. Remington, collector, Oswegatchie, N. Y.....	184,371 59
C. A. Arthur, collector, New York, N. Y.....	108,590,256 44
J. Parmeter, collector, Champlain, N. Y.....	182,796 87
S. Cooper, collector, Cape Vincent, N. Y.....	37,406 33
W. R. Coddington, late collector, Perth Amboy, N. J.....	1,210 34
A. H. Houghton, collector, Perth Amboy, N. J.....	187 15
J. H. Bartlett, collector, Little Egg Harbor, N. J.....	39 50
I. S. Adams, collector, Great Egg Harbor, N. J.....	118 66
W. A. Baldwin, collector, Newark, N. J.....	2,657 20
S. I. Comly, collector, Philadelphia, Pa.....	8,348,511 80
J. R. Willard, collector, Erie, Pa.....	33,110 19
T. Steel, designated collector, Pittsburgh, Pa.....	43,135 70
W. D. Nolen, Wilmington, Del.....	11,961 04
W. Booth, collector, Baltimore, Md.....	6,012,000 64
W. S. Jackson, collector, Vienna, Md.....	688 18
C. S. English, collector, Georgetown, D. C.....	2,663 00
C. S. Mills, collector, Richmond, Va.....	25,844 32
L. Lee, jr., collector, Norfolk, Va.....	18,526 87
J. Jorgenson, late collector, Petersburg, Va.....	1,436 49
B. S. Burch, collector, Petersburg, Va.....	1,619 18
D. Turner, collector, Alexandria, Va.....	1,044 36
W. R. Holliday, designated collector, Wheeling, W. Va.....	725 84
J. C. Abbott, collector, Wilmington, N. C.....	51,160 87
C. G. Manning, collector, Albemarle, N. C.....	543 91
T. A. Henry, collector, Pamlico, N. C.....	2,828 47
A. C. Davis, collector, Beaufort, N. C.....	485 35
H. G. Worthington, collector, Charleston, S. C.....	100,201 96
Carried forward.....	141,707,182 88

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$141, 707, 182 88	
W. F. Colcock, late collector, Charleston, S. C.....	1, 227 20	
H. T. Heriott, collector, Georgetown, S. C.....	52 20	
George Gage, collector, Beaufort, S. C.....	39, 855 22	
James Atkins, collector, Savannah, Ga.....	91, 988 38	
Joseph Shepherd, collector, Saint Mary's, Ga.....	1, 980 51	
J. T. Collins, collector, Brunswick, Ga.....	11, 545 52	
W. Mabury, late collector, Brunswick, Ga.....	44	
H. Potter, jr., collector, Pensacola, Fla.....	35, 234 56	
A. J. Goss, collector, Saint Augustine, Fla.....	46 72	
W. G. Vance, late collector, Key West, Fla.....	33 24	
F. N. Wicker, collector, Key West, Fla.....	288, 678 84	
H. Hazen, collector, Fernandina, Fla.....	1, 428 23	
H. Levy, late collector, Saint Mark's, Fla.....	46 53	
J. A. Starkweather, late collector, Saint Mark's, Fla.....	19 37	
J. Blumenthal, collector, Saint Mark's, Fla.....	331 25	
J. S. Adams, late collector, Saint John's, Fla.....	52 41	
J. R. Scott, collector, Saint John's, Fla.....	1, 171 37	
W. H. Daniels, late collector, Apalachicola, Fla.....	100 00	
A. J. Murat, collector, Apalachicola, Fla.....	56 34	
R. M. Reynolds, late collector, Mobile, Ala.....	2, 174 41	
J. C. Goodloe, collector, Mobile, Ala.....	26, 419 14	
C. Lindsey, late collector, Pearl River, Miss.....	587 48	
F. Heiderhoff, late collector, Pearl River, Miss.....	5, 017 93	
H. Taylor, collector, Pearl River, Miss.....	359 00	
A. Newton, jr., designated collector, Vicksburgh, Miss.....	758 90	
J. F. Casey, collector, New Orleans, La.....	2, 277, 710 40	
R. W. Mullen, collector, Teche, La.....	1, 885 05	
N. Patten, late collector, Texas, Tex.....	86, 830 21	
B. G. Shields, collector, Texas, Tex.....	65, 934 15	
C. R. Proaty, collector, Saluria, Tex.....	9, 067 30	
N. Plato, collector, Corpus Christi, Tex.....	16, 457 30	
D. C. Marsh, late collector, Paso del Norte, Tex.....	13 29	
C. Caldwell, collector, Paso del Norte, Tex.....	19, 216 34	
J. L. Haynes, collector, Brazos, Tex.....	40, 117 71	
A. Woolf, designated collector, Nashville, Tenn.....	4, 102 35	
W. J. Smith, designated collector, Memphis, Tenn.....	33, 535 17	
J. P. Luce, designated collector, Louisville, Ky.....	96, 740 32	
J. F. Harris, designated collector, Paducah, Ky.....	747 01	
R. H. Stephenson, designated collector, Cincinnati, Ohio.....	284, 897 02	
P. S. Slevin, late collector, Miami, Ohio.....	23, 673 00	
J. W. Fuller, collector, Miami, Ohio.....	9, 676 88	
J. G. Pool, collector, Sandusky, Ohio.....	1, 279 19	
J. G. Watmough, collector, Cuyahoga, Ohio.....	140, 670 57	
George Jerome, late collector, Detroit, Mich.....	147, 010 46	
D. V. Bell, collector, Detroit, Mich.....	75, 122 59	
J. H. Chandler, collector, Superior, Mich.....	5, 228 56	
J. P. Sanborn, collector, Huron, Mich.....	72, 799 77	
H. C. Akeley, collector, Michigan, Mich.....	2, 901 58	
P. Hornbrook, designated collector, Evansville, Ind.....	561 22	
J. Anthony, designated collector, New Albany, Ind.....	1, 854 07	
N. B. Judd, collector, Chicago, Ill.....	1, 451, 490 03	
George Fisher, designated collector, Cairo, Ill.....	23, 230 15	
J. F. Long, designated collector, Saint Louis, Mo.....	1, 322, 248 90	
E. W. Fox, late collector, Saint Louis, Mo.....	23, 729 89	
M. Schoeffer, late collector, Milwaukee, Wis.....	491 29	
George C. Stevens, collector, Milwaukee, Wis.....	72, 114 52	
J. C. Stoever, late collector, Minnesota, Minn.....	9, 897 16	
J. Frankensfield collector, Minnesota, Minn.....	116 69	
H. Selby, collector, Du Luth, Minn.....	9, 735 48	
J. C. Abercrombie, collector, Burlington, Iowa.....	310 72	
W. W. Copeland, collector, Omaha, Nebr.....	1, 282 09	
F. A. Cummings, collector, Montana and Idaho.....	3, 734 53	
W. Chapman, late collector, Alaska.....	495 89	
H. W. Scott, collector, Willamette, Oreg.....	241, 275 99	
W. D. Hare, collector, Astoria, Oreg.....	12, 188 55	
S. Garfield, late collector, Puget Sound, Wash.....	3, 232 59	
H. A. Webster, collector, Puget Sound, Wash.....	8, 134 83	
W. J. McCormick, late collector, San Diego, Cal.....	2, 384 39	
W. W. Bowen, collector, San Diego, Cal.....	2, 269 95	
C. James, late collector, San Francisco, Cal.....	344 33	
T. B. Shannon, collector, San Francisco, Cal.....	8, 344, 724 83	157, 167, 722 35
<i>From public lands.</i>		
W. Y. Gilmore, r. p. m., Chillicothe, Ohio.....	2, 500 69	
G. M. Ballard, r. p. m., Indianapolis, Ind.....	829 89	
George N. Blake, r. p. m., Springfield, Illinois.....	515 64	
J. M. Farland, r. p. m., Detroit, Mich.....	2, 847 11	
A. A. Day, r. p. m., East Saginaw, Mich.....	3, 373 48	
J. L. Jennings, r. p. m., Ionia, Mich.....	6, 213 00	
Carried forward.....	16, 279 81	157, 167, 722 35

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$16,279 81	\$157,167,722 35
I. S. Tower, r. p. m., Ionia, Mich	656 59	
J. M. Wilkinson, r. p. m., Marquette, Mich	26,742 61	
P. Hannah, r. p. m., Traverse City, Mich	34,891 58	
N. Thatcher, r. p. m., Menasha, Wis	10,287 39	
J. F. Nason, r. p. m., Falls Saint Croix, Wis	8,213 25	
S. S. Burton, r. p. m., La Crosse, Wis	10,303 31	
J. Ulrich, r. p. m., La Crosse, Wis	1,755 81	
J. H. Wing, r. p. m., Bayfield, Wis	11,731 87	
J. M. Brackett, r. p. m., Eau Claire, Wis	21,204 43	
Q. L. Quaw, r. p. m., Warsaw, Wis	25,297 49	
J. V. Brewer, r. p. m., Saint Cloud, Minn	4,086 14	
Ole Peterson, r. p. m., Saint Cloud, Minn	38,930 95	
T. C. McClare, r. p. m., Saint Cloud, Minn	539 60	
William H. Kelley, r. p. m., Red Wood Falls, Minn	3,901 28	
A. A. Brown, r. p. m., New Ulm, Minn	2,888 31	
W. H. Greenleaf, r. p. m., Litchfield, Minn	2,394 00	
J. B. Wakefield, r. p. m., Worthington, Minn	5,615 08	
J. P. Moulton, r. p. m., Worthington, Minn	4,805 67	
R. Reynolds, r. p. m., Detroit, (Oak Lake,) Minn	4,012 55	
J. H. Vandyke, r. p. m., Alexandria, Minn	4,218 70	
M. Adley, r. p. m., Alexandria, Minn	1,360 15	
O. Roos, r. p. m., Taylor's Falls, Minn	2,325 97	
L. Lewiston, r. p. m., Du Luth, Minn	10,059 94	
J. E. Knowlton, r. p. m., Du Luth, Minn	2,451 88	
G. L. Godfrey, r. p. m., Fort Des Moines, Iowa	649 67	
W. R. Smith, r. p. m., Sioux City, Iowa	2,121 53	
G. Ritchie, r. p. m., Boonville, Mo	4,021 28	
L. Davis, r. p. m., Ironton, Mo	1,808 81	
J. Dumas, r. p. m., Springfield, Mo	2,118 39	
W. J. Bodenhamer, r. p. m., Springfield, Mo	347 13	
H. M. Cooper, r. p. m., Little Rock, Ark	1,547 58	
J. T. Cox, r. p. m., Little Rock, Ark	214 73	
M. M. Freed, r. p. m., Dardanelle, Ark	850 00	
D. C. Tuttle, r. p. m., Camden, Ark	2,080 26	
J. A. Torrence, r. p. m., Harrison, Ark	888 92	
S. F. Halliday, r. p. m., Gainesville, Fla	6,492 60	
D. Egan, r. p. m., Tallahassee, Fla	1,253 88	
J. A. Somerville, r. p. m., Mobile, Ala	40 00	
S. Moore, late, r. p. m., Mobile, Ala	2,450 67	
J. G. Blackwell, r. p. m., Huntsville, Ala	1,553 59	
D. M. Bradford, r. p. m., Huntsville, Ala	4,218 48	
P. Finley, r. p. m., Montgomery, Ala	253 03	
J. Neville, r. p. m., New Orleans, La	235 78	
J. S. Ray, r. p. m., Monroe, La	249 22	
A. E. Lemee, r. p. m., Natchitoches, La	434 72	
J. J. Bassier, r. p. m., Natchitoches, Miss	203 05	
C. L. C. Cass, r. p. m., Jackson, Miss	52 97	
H. M. Waters, r. p. m., Independence, Kans	1,759 34	
A. J. Vickers, r. p. m., Hays City, Kans	1,100 00	
E. J. Jenkins, r. p. m., Concordia, Kans	9,632 58	
S. D. Huston, r. p. m., Junction City, Kans	5,622 49	
D. R. Wagstaff, r. p. m., Salina, Kans	19,386 71	
M. W. Reynolds, r. p. m., Neodasha, Kans	2,041 66	
Thomas Plowman, r. p. m., Cawker City, Kans	1,903 62	
J. M. Hodge, r. p. m., Cawker City, Kans	9,634 48	
G. Merrill, r. p. m., Topeka, Kans	5,573 22	
Eli Gilbert, r. p. m., Larned, Kans	2,494 12	
J. C. Redfield, r. p. m., Wichita, Kans	19,363 19	
J. Fox, r. p. m., Grand Island, Nebr	11,213 87	
W. Bruner, r. p. m., Norfolk, Nebr	605 33	
J. S. McClary, r. p. m., Norfolk, Nebr	1,261 58	
N. Blakely, r. p. m., Beatrice, Nebr	6,002 60	
G. P. Tucker, r. p. m., Lincoln, Nebr	6,073 13	
James Stoll, r. p. m., Dakota City, Nebr	2,803 14	
F. H. Longley, r. p. m., North Platte, Nebr	5,786 15	
W. F. Wright, r. p. m., North Platte, Nebr	400 00	
E. Worthing, r. p. m., Lowell, Nebr	9,835 22	
E. M. Brown, r. p. m., Bismarck, Dak	1,729 65	
S. D. F. Poore, r. p. m., Springfield, Dak	10,546 99	
L. S. Bayless, r. p. m., Yankton, Dak	8,436 65	
J. M. Washburn, r. p. m., Sioux Falls, Dak	20,210 15	
T. M. Pugh, r. p. m., Fargo, Dak	9,277 45	
S. Star, r. p. m., Helena, Mont	12,496 66	
A. Steck, r. p. m., Denver City, Colo	20,924 04	
S. T. Thomson, r. p. m., Denver City, Colo	4,920 15	
C. B. Clements, r. p. m., Golden City, Colo	2,098 09	
R. B. Chappel, r. p. m., Fair Play, Colo	1,222 89	
C. A. Brastow, r. p. m., Del Norte, Colo	980 62	
E. W. Henderson, r. p. m., Central City, Colo	7,461 30	
J. L. Mitchell, r. p. m., Pueblo, Colo	43,570 83	

Carried forward.....

555,469 08 157,167,722 35

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$555,469 08	\$157,167,722 35
C. A. Cook, r. p. m., Pueblo, Colo	2,801 05	
C. McDonald, r. p. m., Shasta, Cal	10,469 55	
C. H. Chamberlain, r. p. m., San Francisco, Cal	116,865 55	
E. Teegarden, r. p. m., Marysville, Cal.....	62,998 34	
S. T. Crane, r. p. m., Marysville, Cal.....	12,573 57	
Thomas May, r. p. m., Independence, Cal	5,803 62	
P. A. Chalfant, r. p. m., Independence, Cal.....	27 00	
S. Cooper, r. p. m., Humboldt, Cal	73,137 85	
O. Perrin, r. p. m., Stockton, Cal	125,638 09	
E. D. Payne, r. p. m., Visalia, Cal	21,252 55	
M. C. Andross, r. p. m., Visalia, Cal	126,674 17	
H. Fellows, r. p. m., Sacramento, Cal	68,270 60	
J. W. Haverstick, r. p. m., Los Angeles, Cal	14,685 92	
M. Keller, r. p. m., Los Angeles, Cal.....	829 60	
A. Miller, r. p. m., Susanville, Cal	28,468 55	
G. B. Overton, r. p. m., Salt Lake City, Utah	14,673 75	
V. M. C. Silva, r. p. m., Salt Lake City, Utah.....	6,852 60	
A. G. Hoyt, r. p. m., Santa Fé, New Mex.....	285 00	
George Lount, r. p. m., Prescott, Ariz	4,222 12	
M. L. Stiles, r. p. m., Florence, Ariz	2,881 25	
G. W. Corey, r. p. m., Cheyenne, Wyo	15,352 81	
R. G. Stewart, r. p. m., Olympia, Wash.....	44,369 80	
J. F. Bayer, r. p. m., Walla-Walla, Wash	26,096 70	
S. W. Brown, r. p. m., Vancouver, Wash	4,291 17	
George Conn, r. p. m., Linkville, Oreg	3,814 41	
H. Warren, r. p. m., Oregon City, Oreg	4,617 17	
T. B. Harrison, r. p. m., Oregon City, Oreg.....	861 23	
J. C. Fullerton, r. p. m., Roseburgh, Oreg.....	25,313 79	
Daniel Chaplin, r. p. m., Le Grand, Oreg	11,902 39	
J. J. Works, r. p. m., Eureka, Nev.....	2,510 00	
S. C. Wright, r. p. m., Carson City, Nev	5,044 47	
W. M. Stafford, r. p. m., Elko, Nev	2,708 25	
J. W. Wright, r. p. m., Pioche, Nev.....	835 00	
James Stout, r. p. m., Boise City, Idaho	6,533 99	
R. J. Monroe, r. p. m., Lewiston, Idaho	4,389 63	
S. S. Burdett, r. p. m., General Land-Office	119 50	
		1,413,640 17

From internal revenue.

Commissioner of Internal Revenue	6,083,576 51
F. E. Spinner, Treasurer United States.....	5,076 94
L. H. Mayer, collector 1st district, Alabama.....	53,381 68
John T. Foster, collector 1st district, Alabama.....	1,094 26
P. D. Baker, collector 2d district, Alabama.....	42,917 11
E. Latham, collector 3d district, Alabama	19,865 98
J. T. Tanner, late collector 3d district, Alabama	3,401 51
W. H. Rogers, collector 1st district, Arkansas.....	16,190 08
John Brooker, collector 2d district, Arkansas	20,220 57
H. W. Fick, collector 3d district, Arkansas	22,822 22
J. S. Dunham, late collector 3d district, Arkansas.....	415 57
H. M. Cooper, late collector 3d district, Arkansas.....	16,172 85
Thomas Cordis, collector district of Arizona	10,230 86
John Sedgwick, collector 1st district, California.....	2,726,075 19
A. L. Frost, collector 4th district, California	161,294 77
W. C. Smith, collector 5th district, California.....	100,337 11
W. H. Parker, collector district of Colorado	65,964 34
J. H. Morrison, late collector district of Colorado.....	4,267 47
James Selden, collector 1st district, Connecticut.....	386,973 37
Q. F. Hollister, collector 2d district, Connecticut.....	239,128 35
G. P. Bennett, late collector district of Dakota	1,916 30
W. K. Holleback, collector district of Dakota	9,025 58
J. S. Prettyman, collector district of Delaware	360,312 53
C. H. B. Day, late collector district of Delaware	439 19
T. L. Tullock, collector District of Columbia	112,225 14
A. A. Knight, collector district of Florida	191,637 23
M. A. Williams, late collector district of Florida.....	3,682 91
L. McLawa, collector 1st district, Georgia	54,993 46
A. N. Wilson, late collector 1st district, Georgia.....	9 16
A. B. Clark, collector 2d district, Georgia	64,765 41
J. S. Fannin, collector 3d district, Georgia	89,628 74
J. A. Holtzclaw, collector 4th district, Georgia	181,106 84
Austin Savage, collector district of Idaho	19,573 46
S. A. Irwin, collector 1st district of Illinois	3,045,106 36
P. Wadsworth, collector 1st district, Illinois.....	4,820,715 43
W. B. Allen, collector 2d district, Illinois.....	56,435 96
A. Nasc, collector 3d district, Illinois	616,461 06
John Tillson, collector 4th district, Illinois.....	1,097,683 33
R. H. Whiting, collector 5th district, Illinois	4,101,895 21
E. Emery, late collector 5th district, Illinois	2,237 94
H. Knowles, collector 5th district, Illinois	770,130 59
H. Weeks, collector 6th district, Illinois.....	362,899 26

Carried forward..... 25,942,377 83 158,581,362 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$25, 942, 377 83	\$158, 581, 382 2
C. M. Hammond, late collector 6th district, Illinois.....	2, 013 79	
J. Richmond, collector 7th district, Illinois.....	70, 175 31	
J. Merriman, collector 8th district, Illinois.....	1, 845, 736 84	
A. C. Mathews, collector 9th district, Illinois.....	99, 148 64	
James Fishback, collector 10th district, Illinois.....	65, 018 30	
J. A. Powell, collector 11th district, Illinois.....	26, 859 26	
Charles Stephani, collector 12th district, Illinois.....	646, 451 25	
J. C. Willis, collector 13th district, Illinois.....	49, 299 04	
Joseph C. Veatch, collector 1st district, Indiana.....	509, 245 79	
H. Woodbury, collector 2d district, Indiana.....	74, 436 12	
B. Hill, collector 3d district, Indiana.....	310, 173 86	
Will Cumbach, collector 4th district, Indiana.....	2, 135, 045 66	
J. W. Ross, collector 5th district, Indiana.....	44, 669 53	
F. Baggs, collector 6th district, Indiana.....	547, 307 01	
C. F. Hogate, late collector 6th district, Indiana.....	12 08	
Frank White, collector 7th district, Indiana.....	741, 901 46	
J. J. Alexander, late collector 7th district, Indiana.....	177 86	
M. Simpson, collector 8th district, Indiana.....	58, 601 49	
R. J. Chesnutwood, collector 9th district, Indiana.....	87, 251 59	
George Moore, collector 10th district, Indiana.....	70, 751 64	
J. F. Wildman, collector 11th district, Indiana.....	40, 797 88	
F. Springer, collector 1st district, Iowa.....	267, 977 16	
N. Boardman, collector 2d district, Iowa.....	85, 803 99	
S. S. Farwell, collector 2d district, Iowa.....	78, 429 35	
M. M. Trumbull, collector 3d district, Iowa.....	3-2, 215 24	
John Connell, collector 4th district, Iowa.....	79, 046 33	
A. J. Pope, collector 4th district, Iowa.....	75 33	
L. P. Sherman, collector 5th district, Iowa.....	89, 118 85	
W. W. Nixon, collector 6th district, Iowa.....	56, 176 26	
George T. Anthony, collector district of Kansas.....	133, 248 06	
J. P. Hall, collector 1st district, Kentucky.....	430 46	
J. H. Reno, collector 2d district, Kentucky.....	751, 204 96	
O. P. Johnson, late collector 2d district, Kentucky.....	3, 622 21	
E. L. Motley, collector 3d district, Kentucky.....	93, 655 87	
T. E. Burns, collector 4th district, Kentucky.....	899, 231 52	
E. H. Hobson, late collector 4th district, Kentucky.....	34 43	
J. T. Buckner, collector 5th district, Kentucky.....	2, 329, 960 25	
W. S. Holden, collector 5th district, Kentucky.....	402, 528 49	
J. S. Nixon, collector 6th district, Kentucky.....	2, 389, 520 96	
A. H. Bowman, collector 7th district, Kentucky.....	1, 704, 076 74	
W. J. Landrum, collector 8th district, Kentucky.....	256, 037 14	
J. E. Blaine, collector 9th district, Kentucky.....	208, 853 39	
John Cockrem, collector 1st district, Louisiana.....	552, 211 67	
O. A. Rice, collector 2d district, Louisiana.....	35, 328 59	
John L. Chapman, late collector 2d district, Louisiana.....	2, 305 78	
Thomas S. Johnson, collector 3d district, Louisiana.....	11, 039 44	
M. J. Grady, collector 3d district, Louisiana.....	12, 496 83	
J. F. Rollins, collector 1st district, Maine.....	45, 352 77	
C. J. Talbot, collector 2d district, Maine.....	20, 134 33	
Seldon Conner, collector 3d district, Maine.....	16, 434 89	
H. Ruggles, collector 4th district, Maine.....	12, 528 44	
A. F. Drinkwater, collector 5th district, Maine.....	14, 071 67	
James McIntire, collector 1st district, Maryland.....	909, 543 05	
R. M. Proud, collector 3d district, Maryland.....	1, 582, 149 97	
D. C. Bruce, collector 4th district, Maryland.....	103, 260 76	
W. R. Wilmer, collector 5th district, Maryland.....	164, 024 13	
George W. Sands, late collector, 5th district, Maryland.....	674 51	
C. B. H. Fessenden, collector 1st district, Massachusetts.....	52, 734 88	
L. S. Leach, collector 2d district, Massachusetts.....	10, 223 08	
C. S. Slack, collector 3d district, Massachusetts.....	1, 175, 572 32	
Otis Clapp, collector 4th district, Massachusetts.....	230, 735 24	
C. C. Dame, collector 5th district, Massachusetts.....	454, 249 02	
George Cogswell, collector 6th district, Massachusetts.....	374, 301 96	
George H. Gordon, collector 7th district, Massachusetts.....	17, 916 60	
George H. Johnson, collector 7th district, Massachusetts.....	2, 118 01	
Aden Thayer, collector 7th district, Massachusetts.....	56, 738 51	
B. F. Wallis, collector 9th district, Massachusetts.....	12, 526 79	
E. R. Tinker, collector 10th district, Massachusetts.....	336, 511 20	
Mark Flanigan, collector 1st district, Michigan.....	1, 380, 525 53	
L. T. Hull, collector 2d district, Michigan.....	54, 029 30	
J. Andrews, late collector 2d district, Michigan.....	36 67	
H. B. Rowison, collector 3d district, Michigan.....	217, 3 9 26	
S. S. Bailey, collector 4th district, Michigan.....	97, 651 75	
C. P. Drake, collector 5th district, Michigan.....	36, 312 23	
A. M. Keeler, late collector 5th district, Michigan.....	1, 831 68	
W. B. McCreery, collector 6th district, Michigan.....	70, 750 21	
C. V. De Land, collector 6th district, Michigan.....	42, 643 55	
A. C. Smith, collector 1st district, Minnesota.....	74, 075 90	
Irvin Todd, collector 2d district, Minnesota.....	152, 255 92	
J. Benson, late collector 2d district, Minnesota.....	45 66	
A. P. Shattuck, collector 1st district, Mississippi.....	24, 994 69	

Carried forward..... \$51, 941, 219 09 158, 581, 382 2

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$51, 941, 219 09	\$158, 581, 362 52
S. M. Preston, late collector 1st district, Mississippi	400 96	
H. B. McClure, collector 2d district, Mississippi	3, 600 00	
M. Shaughnessy, collector 2d district, Mississippi	52, 024 32	
F. S. Hunt, late collector 2d district, Mississippi	15, 561 81	
J. T. Smith, late collector 2d district, Mississippi	435 43	
E. P. Hatch, collector 3d district, Mississippi	11, 438 52	
B. H. Sheppard, late collector 3d district, Mississippi	4, 713 40	
W. C. V. Hicks, late collector 3d district, Mississippi	1, 176 14	
C. Maguire, collector 1st district, Missouri	3, 726, 287 90	
A. B. Carroll, collector 2d district, Missouri	75, 705 13	
L. Murdock, late collector 2d district, Missouri	16 02	
C. P. Haywood, collector 3d district, Missouri	124, 791 09	
A. C. Stewart, collector 4th district, Missouri	225, 631 23	
D. H. Budlong, collector 3d district, Missouri	125, 811 55	
T. T. Crittenden, late collector 5th district, Missouri	6, 922 59	
George D. Orner, late collector 5th district, Missouri	14, 557 45	
J. A. McCullah, late collector 5th district, Missouri	79 99	
C. B. Wilkinson, collector 6th district, Missouri	305, 628 25	
W. Z. Ransom, late collector 6th district, Missouri	3, 400 00	
A. N. Schuster, late collector 6th district, Missouri	679 29	
T. P. Fuller, collector district Montana	23, 477 27	
H. A. Newman, collector district Nebraska	201, 474 26	
George A. King, collector district Nevada	54, 927 24	
A. H. Young, collector 1st district, New Hampshire	213, 283 88	
E. M. Topliff, collector 2d district, New Hampshire	68, 076 62	
C. Pike, collector 3d district, New Hampshire	20, 641 69	
W. B. Tatem, collector 1st district, New Jersey	114, 681 80	
J. L. Murphy, collector 2d district, New Jersey	201, 282 14	
C. Barclow, collector 3d district, New Jersey	345, 753 09	
J. V. Bentley, collector 4th district, New Jersey	50, 832 65	
H. McDonald, collector 4th district, New Jersey	172, 113 42	
R. B. Hathorn, collector 5th district, New Jersey	1, 472, 902 14	
G. A. Smith, collector district New Mexico	22, 063 50	
James Freeland, collector 1st district, New York	3, 722, 678 15	
Max Weber, collector 2d district, New York	1, 707, 741 34	
M. Friedsam, collector 3d district, New York	1, 421, 931 10	
J. Archbold, collector 3d district, New York	612, 639 44	
C. R. Conster, collector 4th district, New York	1, 292, 629 36	
W. B. White, collector 6th district, New York	767 00	
M. L. Harris, collector 8th district, New York	5, 060 00	
John A. Henry, collector 10th district, New York	273, 113 98	
M. D. Stivers, collector 11th district, New York	134, 401 79	
J. M. Johnson, collector 12th district, New York	189, 252 89	
J. P. Curtis, collector 13th district, New York	83, 668 90	
E. W. Buddington, late collector 13th district, New York	3, 212 84	
R. P. Lathrop, collector 14th district, New York	524, 252 43	
J. T. Masters, collector 15th district, New York	200, 225 56	
A. J. Cheritree, collector 16th district, New York	20, 145 49	
E. D. Brooks, collector 17th district, New York	23, 984 08	
A. C. Churchill, collector 18th district, New York	65, 519 99	
J. B. Hooker, collector 19th district, New York	23, 136 57	
J. R. Stobbins, collector 20th district, New York	45, 094 04	
J. C. P. Kincaid, collector 21st district, New York	324, 625 34	
J. Mason, collector 22d district, New York	36, 638 39	
A. F. Wilcox, collector 23d district, New York	258, 863 15	
J. B. Strong, collector 24th district, New York	428, 355 61	
M. H. Lawrence, collector 25th district, New York	48, 487 07	
Benjamin De Voe, collector 26th district, New York	202, 730 79	
A. Congdon, collector 27th district, New York	31, 303 81	
W. H. Henderson, collector 27th district, New York	126, 998 99	
F. S. Rew, collector 28th district, New York	452, 559 36	
H. F. Tarbox, collector 29th district, New York	54, 833 54	
George R. Kibbe, collector 30th district, New York	894, 642 66	
F. Buell, collector 30th district, New York	337, 185 25	
M. B. Blake, collector 32d district, New York	1, 673, 371 83	
M. C. McNamara, collector 1st district, North Carolina	3, 205 95	
B. H. Franklin, collector 1st district, North Carolina	18, 221 19	
W. Barrow, late collector 1st district, North Carolina	12 11	
Thomas Powers, collector 2d district, North Carolina	37, 050 21	
O. H. Blocker, collector 3d district, North Carolina	28, 780 46	
W. B. Richardson, late collector 3d district, North Carolina	259 55	
I. J. Young, collector 4th district, North Carolina	590, 627 17	
C. S. Winstead, collector 5th district, North Carolina	688, 183 54	
J. J. Mott, collector 6th district, North Carolina	195, 527 43	
J. G. Ramsey, collector 6th district, North Carolina	24, 525 28	
P. Rollins, collector 7th district, North Carolina	48, 115 85	
L. Weltzel, collector 1st district, Ohio	8, 055, 449 72	
R. Williams, jr., collector 3d district, Ohio	949, 819 40	
W. W. Wilson, collector 4th district, Ohio	489, 528 81	
J. B. Rothchild, collector 5th district, Ohio	51, 441 25	
Carried forward	86, 101, 195 23	158, 581, 362 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$86, 101, 195 23	\$152, 581, 362 52
J. Pursell, collector 6th district, Ohio	619, 946 86	
C. C. Walcutt, collector 7th district, Ohio	635, 175 24	
W. H. Robb, collector 8th district, Ohio	45, 945 18	
Clark Center, collector 9th district, Ohio	342, 760 83	
J. R. Swigart, collector 10th district, Ohio	969, 636 14	
S. A. Raymond, late collector 10th district, Ohio	4, 038 28	
B. F. Coates, collector 11th district, Ohio	805, 018 22	
S. H. Hurst, collector 12th district, Ohio	423, 633 80	
W. R. Sapp, collector 13th district, Ohio	44, 563 15	
A. C. Kirk, collector 13th district, Ohio	30, 067 59	
A. Flattery, collector 14th district, Ohio	63, 412 70	
J. L. Kessinger, collector 15th district, Ohio	86, 585 21	
Alexis Cope, collector 16th district, Ohio	79, 267 37	
G. C. Lofland, late collector 16th district, Ohio	2, 243 63	
Jesse Duck, collector 17th district, Ohio	110, 977 89	
P. Rose, collector 18th district, Ohio	802, 633 78	
H. Fassett, collector 19th district, Ohio	64, 625 50	
O. N. Denny, collector 19th district, Ohio	24, 941 95	
O. B. Gibson, collector district Oregon	22, 614 59	
W. B. Elliott, collector 1st district, Pennsylvania	1, 206, 388 94	
W. J. Pollock, collector 2d district, Pennsylvania	714, 065 75	
Jno. H. Diehl, late collector 2d district, Pennsylvania	1, 674 83	
J. Wainwright, late collector 3d district, Pennsylvania	1, 654 24	
A. Cummings, late collector 4th district, Pennsylvania	19, 550 25	
James Ashworth, collector 5th district, Pennsylvania	184, 158 51	
Edward Ruhe, collector 6th district, Pennsylvania	264, 992 25	
W. C. Gray, collector 7th district, Pennsylvania	9, 429 81	
J. T. Valentine, collector 8th district, Pennsylvania	231, 641 78	
D. Luther, late collector 8th district, Pennsylvania	2, 424 26	
H. E. Muhlenberg, collector 9th district, Pennsylvania	389, 285 49	
J. G. Frick, collector 10th district, Pennsylvania	156, 245 43	
Frank Reeder, collector 11th district, Pennsylvania	108, 450 29	
E. H. Chase, collector 12th district, Pennsylvania	236, 873 02	
G. D. Montgomery, collector 13th district, Pennsylvania	31, 429 48	
C. J. Bruner, collector 14th district, Pennsylvania	108, 022 42	
D. F. Williams, collector 15th district, Pennsylvania	351, 792 49	
Edward Scull, collector 16th district, Pennsylvania	130, 686 95	
S. J. Royer, collector 17th district, Pennsylvania	45, 631 39	
J. H. Burrows, collector 18th district, Pennsylvania	71, 068 16	
G. P. Davis, collector 19th district, Pennsylvania	92, 255 42	
P. R. Gray, collector 20th district, Pennsylvania	20, 191 56	
J. C. Brown, collector 20th district, Pennsylvania	67, 361 34	
D. W. Shryock, collector 21st district, Pennsylvania	422, 349 33	
Thomas W. Davis, collector 22d district, Pennsylvania	631, 722 97	
J. M. Sullivan, collector 23d district, Pennsylvania	492, 543 79	
W. G. McCandless, late collector 23d district, Pennsylvania	13 12	
R. L. Brown, late collector 23d district, Pennsylvania	1, 180 60	
C. M. Merrick, collector 24th district, Pennsylvania	184, 848 30	
A. Robertson, late collector 24th district, Pennsylvania	2, 075 93	
William Ames, collector 1st district, Rhode Island	231, 977 91	
E. W. Ferris, collector 1st district, South Carolina	12, 730 98	
W. R. Cloutman, collector 2d district, South Carolina	45, 539 00	
A. J. Ransier, collector 2d district, South Carolina	8, 885 91	
L. C. Carpenter, collector 3d district, South Carolina	18, 324 30	
C. L. Anderson, collector 3d district, South Carolina	36, 539 64	
R. M. Wallace, late collector 3d district, South Carolina	934 12	
Jno. K. Miller, collector 1st district, Tennessee	25, 585 26	
R. Hough, collector 1st district, Tennessee	25, 000 00	
Joseph A. Cooper, collector 2d district, Tennessee	51, 707 29	
A. G. Sharp, collector 3d district, Tennessee	47, 381 99	
P. A. Wilkinson, collector 3d district, Tennessee	540 00	
J. W. C. Bryant, collector 4th district, Tennessee	187, 839 83	
D. B. Cliffe, collector 5th district, Tennessee	410, 646 18	
C. J. McKinney, collector 6th district, Tennessee	21, 732 56	
Fielding Hurst, late collector 6th district, Tennessee	2, 101 50	
E. T. McGee, late collector 6th district, Tennessee	560 69	
A. W. Hawkins, collector 7th district, Tennessee	51, 477 88	
R. F. Patterson, collector 8th district, Tennessee	65, 601 07	
W. H. Sinclair, collector 1st district, Texas	118, 761 67	
M. Stopp, late collector 1st district, Texas	1, 546 74	
W. A. Saylor, collector 2d district, Texas	11, 000 33	
L. G. Brown, late collector 2d district, Texas	1, 307 51	
C. E. Norris, collector 3d district, Texas	60, 435 40	
H. M. Taylor, late collector 3d district, Texas	10 40	
R. N. Lane, late collector 3d district, Texas	10, 000 00	
H. C. Hunt, collector 4th district, Texas	24, 628 54	
A. G. Mallory, collector 4th district, Texas	36, 458 34	
L. D. Evans, late collector 4th district, Texas	3, 043 93	
O. J. Hollister, collector district Utah	31, 653 06	
C. S. Dana, collector 2d district, Vermont	20, 772 46	
J. L. Mason, collector 3d district, Vermont	36, 432 02	

arried forward..... 99, 066, 487 79 152, 581, 362 52

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$99,066,487 79	\$158,581,362 52
A. J. Crane, late collector 3d district, Vermont	12,212 50	
E. K. Snead, collector 1st district, Virginia	3,760 05	
George S. Richards, collector 2d district, Virginia	985,255 84	
R. Burgess, collector 3d district, Virginia	3,504,169 33	
O. H. Russell, collector 3d district, Virginia	258,614 65	
W. L. Fernald, collector 4th district, Virginia	179,158 21	
A. P. Lathrop, late collector 4th district, Virginia	1,520 06	
J. H. Rives, collector 5th district, Virginia	2,446,643 96	
E. B. Pendleton, late collector 5th district, Virginia	1,578 10	
B. B. Botta, collector 6th district, Virginia	172,875 70	
S. R. Sterling, late collector 6th district, Virginia	1,083 26	
E. E. White, collector 7th district, Virginia	63,951 18	
G. W. Henderlite, collector 8th district, Virginia	6,183 03	
J. G. Kegley, collector 8th district, Virginia	42,942 29	
George M. Jackson, late collector 8th district, Virginia	2,209 94	
James R. Hayden, collector district Washington	19,825 62	
Samuel Coulter, late collector district Washington	73 28	
E. Giddings, collector district West Virginia	1,474 19	
J. H. Duval, collector 1st district, West Virginia	246,044 12	
George W. Brown, collector 2d district, West Virginia	226,017 03	
J. V. Boughner, late collector 2d district, West Virginia	779 12	
J. S. Witcher, collector 3d district, West Virginia	24,237 13	
S. R. Dawson, late collector 3d district, West Virginia	913 23	
George Q. Erskine, collector 1st district, Wisconsin	2,306,038 00	
Henry Harnden, collector 2d district, Wisconsin	152,057 20	
A. K. Osborn, collector 3d district, Wisconsin	185,016 21	
H. E. Kelley, collector 6th district, Wisconsin	84,934 59	
E. P. Snow, collector district Wyoming	11,437 97	
		110,007,493 58

MISCELLANEOUS.

From consular fees.

T. Adamson, jr., consul, Pernambuco	4,579 55
L. T. Adams, consul, Malta	228 56
F. W. Ames, consular agent, St. Domingo	1,255 92
D. Atwater, consul, Tahiti	492 38
C. M. Allen, consul, Hamilton	432 48
O. B. Bradford, vice-consul general, Shanghai	626 37
E. D. Bassett, consul, Hayti	490 70
C. S. Bowers, consul, Buenos Ayres	786 08
J. A. Bridgland, consul, Havre	6 833 79
J. J. Buchener, vice-consul, Piraeus	15 00
D. H. Bailey, consul, Hong-Kong	7,526 52
E. L. Baker, consul, Buenos Ayres	3,162 50
S. H. M. Byers, consul, Zurich	3,252 37
F. W. Behn, consul, Messina	1,703 83
J. M. Brower, consular agent, Lanthala	36 72
A. Bushnell, consul, Gaboon	61 33
E. D. Bruner, consul, Talcabnano	149 09
R. N. Brooke, consul, La Rochelle	480 07
E. P. Beauchamp, consul, Aix-la-Chapelle	1,487 29
A. Badeau, consular agent, London	18,257 83
N. Benedikt, vice-consul, Prague	729 46
C. F. Branscomb, consul, Manchester	13,893 25
R. Beardsley, consul, Alexandria	421 50
W. L. M. Burger, consul, Algiers	8 00
F. Berchert, consul, Leghorn	776 60
L. Breartane, consul, Dresden	2,436 54
T. J. Brady, consul, St. Thomas	1,861 94
M. Chance, consul, Nassau	1,314 96
H. C. Carey, vice-consul, Elsinore	101 75
D. E. Clapp, consul, Buenos Ayers	489 13
J. M. Coe, consular agent, Apia	93 40
L. E. Cropsey, consul, Chemnitz	4,494 81
A. J. Cassard, consul, Tabasco	59 60
R. S. Chilton, consul, Clifton	1,750 12
N. Crane, consul, Manchester	3,747 28
B. Conroy, consul, San Juan, P. R.	597 49
F. M. Condeiro, vice-consul, Rio de Janeiro	855 27
P. Clayton, consul, Callao	1,233 53
J. C. Cover, consul, Fayal	107 24
H. N. Congar, consul, Prague	1,135 69
J. R. Coryell, consul, Canton	2,023 29
H. W. Diman, consul, Lisbon	1,078 78
G. M. Dean, late vice-consular agent, Stanley	547 71
B. O. Duncan, consul, Naples	2,256 70
J. M. Dorman, consul, Belfast	3,172 86
F. S. De Haas, consul, Jerusalem	148 02
A. N. Duffie, consul, Cadiz	1,588 47

Carried forward.....

98,790 77 two, 388, 856 10

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$98, 790 77	\$268, 538, 356 14
P. Dahlgren, consul-general, Rome	415 00	
W. A. Dart, consul, Montreal	3, 804 52	
S. W. Dabney, consul, Fayal	544 95	
G. W. Driggs, consul, Turks' Island	641 52	
A. V. Dockery, consul, Oporto	143 04	
M. M. De Lano, consul, Foochoo	892 45	
D. M. Dunn, consul, Charlottetown	714 08	
W. L. Duff, late consul, Glasgow	1, 500 00	
R. Dawson, vice-consular agent, Ceylon	852 74	
W. W. Douglass, consular agent, Bradford	2, 870 25	
A. Destrings, vice-consul, Guayaquil	479 50	
H. Erni, consul, Basle	3, 227 70	
W. W. Edgecomb, consul, Cape Town	493 06	
R. A. Edes, consul, Bahia	954 81	
D. Eckstein, consul, Victoria	621 38	
J. C. Fletcher, consul, Oporto	261 46	
L. Fairchild, consul, Liverpool	17, 302 48	
R. H. Frier, consul, San Juan Del Norte	339 25	
G. S. Fisher, consul, Beirut	122 96	
C. Finkelmeier, consul, Tamatave	50 74	
W. Flint, consul, Chin Kiang	246 92	
T. Fitnam, consul, St. Helena	364 66	
P. Flgyelmesy, consul, Demarara	1, 695 76	
R. Frazer, consul, Palermo	1, 151 68	
F. E. Frye, consul, Omoa	12 00	
S. Gautier, consul, Cape Haytien	696 36	
G. A. Goffreau, consul, San Juan del Sur	230 14	
J. B. Gould, consul, Birmingham	3, 246 84	
B. Gerrish, jr., consul, Bordeaux	3, 973 00	
J. H. Goodenow, consul-general, Constantinople	367 16	
S. L. Glasgow, consul, Havre	3, 898 00	
G. Gerard, consular agent, Stanley	89 96	
D. M. M. Gregg, consul, Prague	191 10	
J. L. Graham, consul, Florence	1, 444 32	
J. G. Grindley, consul, Kingston	194 89	
J. R. Geary, consul, Malaga	27 45	
J. M. Hinda, consul, Rio Janeiro	6, 293 86	
J. T. Howard, consul, Leghorn	1, 057 62	
H. L. Hall, late consul, Valencia	38 00	
J. H. Hawes, consul, Hakodadi	303 06	
J. J. Henderson, consul, Amoy	1, 950 45	
J. Harris, vice-consul, Osaka and Hiogo	851 56	
H. C. Hall, consul, Matanzas	26, 861 50	
H. W. Hiller, late vice-consular agent, Amoor River	66 22	
D. K. Hobart, consul, Windsor	923 28	
G. H. Horstman, consul, Munich	1, 541 62	
E. Hoechster, consul, Barmen	3, 510 02	
A. M. Hancock, consul, Malaga	1, 248 15	
G. H. Heap, consul, Tunis	53 00	
W. C. Howells, consul, Quebec	456 40	
W. Harman, late consul, St. John's	181 32	
F. Harman, vice-consul, St. John's	1, 203 05	
J. Hagarty, late consul, Glasgow	778 67	
R. Y. Holley, consul, Barbadoes	454 37	
A. S. Hanabergh, consul, Carthagena	201 11	
M. M. Jackson, consul, Halifax	3, 772 01	
R. G. W. Jewell, consul, Canton	1, 294 96	
E. Johnson, consul, Tampico	448 44	
R. M. Johnson, consul, Hankow	1, 035 25	
P. Jones, consular agent, San Domingo	655 37	
E. R. Jones, consul, New Castle	958 00	
E. Jacobs, consul, Montevideo	422 50	
W. King, consul, Dublin	1, 781 50	
H. Kreismaun, consul-general, Berlin	4, 112 46	
J. M. Lucas, consul, Tunstall	2, 931 45	
A. C. Litchfield, consul, Calcutta	6, 209 78	
O. M. Long, consul, Panama	2, 004 55	
W. C. Lord, consul, Meigho	241 80	
P. N. Luce, vice-consul, Tumbez	146 13	
L. N. De la Lastra, vice-consul, Tampico	100 25	
O. Mahmos, consul, Picton	1, 247 29	
W. R. Mangum, consul, Nagasaki	851 97	
O. McGregor, consul, Tumbez	96 74	
G. N. Mitchell, vice-consul, Kanagawa	3, 363 67	
M. McDougall, consul, Dundee	2, 412 04	
C. Mueller, consul, Amsterdam	1, 092 26	
J. Murphy, consul, Payta	125 00	
L. Monti, consul, Palermo	664 58	
R. Mead, consul, San Juan del Sur	410 50	
P. A. McKellar, consul, Valparaiso	607 18	

Carried forward.....

\$238, 065 14 \$268, 538, 356 14

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$238,065 14	\$268,588,856 10
H. R. Meyers, consul, Hamilton.....	1,851 90	
Morton, Rose & Co., bankers, London.....	143,223 20	
C. S. Mattoon, consul, Honolulu.....	2,223 09	
J. G. Moore, consul, Trinidad de Cuba.....	710 53	
E. Masi, vice-consul, Leghorn.....	625 56	
W. Morey, consular agent, Ceylon.....	64 22	
J. L. Near, consul, Windsor.....	1,339 00	
R. Nunes, vice-consul, Kingston.....	746 97	
P. M. Nickerson, consul, Batavia.....	845 86	
P. J. Osterhaus, consul, Lyons.....	5,665 41	
F. Olcott, consul, Nantes.....	218 00	
G. W. Prescott, consular agent, Ceylon.....	117 85	
M. M. Price, consul, Marseilles.....	2,500 00	
S. D. Pace, consul, Port Sarnia.....	1,154 16	
E. P. Pellet, consul, Sabanilla.....	2,620 81	
W. M. Pearson, consul, El Paso del Norte.....	10 00	
F. W. Potter, consul, Marseilles.....	4,834 55	
A. C. Philips, consul, Erie.....	1,936 75	
T. T. Prentis, consul, Seychelles.....	292 51	
P. S. Post, consul, Vienna.....	3,549 00	
F. W. Partridge, consul, Bangkok.....	216 57	
W. K. Peabody, consul, Rio Grande.....	571 78	
George Pometz, consul, St. Petersburg.....	550 50	
W. R. Page, consul, Port Said.....	15 00	
F. Poll, vice-consul, Stettin.....	349 76	
R. Pearson, consul, Verviers and Liege.....	580 50	
J. F. Quarrels, consul, Port Mahon.....	29 38	
J. M. Read, jr, consul, Paris.....	7,871 69	
E. Robinson, consul, Hamburg.....	4,004 14	
H. Ruggles, consul, Barcelona.....	205 30	
W. G. Riley, consul, La Guayra.....	967 77	
F. S. Richards, consul, Leeds.....	4,000 00	
H. B. Ryder, consul, Chemnitz.....	123 50	
J. T. Robison, consul, Leith.....	1,657 95	
C. L. P. Roeck, vice-consul, Pernambuco.....	785 76	
H. J. Silva, consul, Santiago Cape Verde.....	98 49	
A. G. Studer, consul, Singapore.....	1,830 83	
C. O. Shephard, consul, Kanagawa.....	1,125 00	
G. W. Swift, consul, Windsor.....	898 39	
E. Sternberg, vice-consul, Aix-la-Chapelle.....	1,191 19	
E. T. Sheppard, consul, Tien-Tsin.....	294 98	
J. W. Stryker, consul, Pernambuco.....	1,051 04	
J. J. T. Sobrinho, consul, Maranhao.....	113 13	
E. G. Schmidt, vice-consul, Santiago de Cuba.....	59 60	
J. H. Stewart, consul, Londonderry.....	4,274 84	
A. D. Shaw, consul, Toronto.....	2,373 47	
C. S. Sims, consul, Prescott.....	1,034 50	
J. W. Silver, consul, Santa Cruz.....	176 96	
Jasper Smith, consul, Funchal.....	210 81	
E. J. Smithers, consul, Smyrna.....	1,285 81	
H. J. Sprague, consul, Gibraltar.....	936 03	
T. C. Smith, consul, Odessa.....	187 65	
D. C. Sprague, consul, Brindisi.....	10 00	
J. A. Skelton, consul, Mexico.....	205 00	
L. Laurie, consul, Aux Cayes.....	1,275 43	
F. Schutz, consul, Rotterdam.....	2,289 73	
O. M. Spencer, consul, Geneva.....	1,355 65	
E. Salter, vice-consul, Chin-Kiang.....	664 63	
J. A. Sutter, consul, Acapulco.....	311 97	
G. F. Seward, consul-general, Shanghai.....	16,605 54	
E. Stanton, consul, Bristol.....	1,199 60	
S. P. Sanders, vice-consul, Nassau.....	267 26	
W. H. Shortt, consul, Cardiff.....	1,637 85	
James Scott, consul, Honolulu.....	2,123 84	
F. H. Schenck, consul, Barcelona.....	355 90	
E. C. Sammis, consul, Stuttgart.....	1,500 57	
D. Stamatiades, consul-general, Constantinople.....	182 10	
J. W. Steele, consul, Matanzas.....	4,236 25	
E. B. Simmons, consul, St. Thomas.....	1,465 02	
R. J. Saxe, consul, St. John's.....	327 69	
C. Trowbridge, vice-consul, Vera Cruz.....	571 90	
J. Thorington, consul, Aspinwall.....	4,760 17	
A. T. A. Torbert, consul-general, Havana.....	16,142 86	
A. A. Thompson, consul, Goderich.....	1,222 24	
S. T. Trowbridge, consul, Vera Cruz.....	1,713 52	
L. Trager, consul, Boulogne.....	18 50	
J. W. Taylor, consul, Winnipeg.....	577 82	
W. H. Townsend, consul, Cork.....	917 90	
T. Titi, consul, Brindisi.....	18 52	
A. W. Thayer, consul, Trieste.....	1,423 69	
J. M. True, consul, Kingston.....	1,230 59	
Carried forward.....	516,308 72	268,588,856 10

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$516, 308 72	\$262, 562, 856 10
J. Kingsley, vice-consul, Demerara	500 00	
W. Thompson, consul, Southampton	631 50	
C. M. Travis, consul, Para	2, 765 95	
D. Turner, consul, La Paz	1, 949 64	
C. H. Upton, consul, Geneva	992 25	
E. Vaughn, consul, Coaticook	2, 919 29	
W. H. Vesey, consul, Nice	347 00	
T. B. Van Buren, consul-general, Kanagawa	6, 258 94	
E. A. Van Duck, vice-consul, Beirut	22 50	
J. F. Webb, consul, Zanzibar	33 27	
A. Van Cleef, consul, Barbadoes	273 14	
W. R. Webster, consul-general, Frankfort	3, 374 13	
J. C. Wingate, consul, Swatow	316 74	
J. R. Weaver, consul, Antwerp	3, 092 26	
J. M. Wilson, consul, Bremen	4, 840 82	
T. F. Wilson, consul, Matamoros	639 40	
A. Willard, consul, Guaymas	729 94	
H. J. Winser, consul, Sonneberg	3, 544 18	
W. H. Wellington, vice-consul, Saint Catharines	15 61	
John Wilson, consul, Brussels	2, 489 41	
D. B. Warner, consul, Saint John's	5, 675 85	
D. J. Williamson, consul, Callao	2, 222 85	
C. B. Webster, consul, Sheffield	2, 361 09	
G. L. Washington, vice-consul, Matanzas	2, 327 63	
L. A. Wait, consul, Piræus	4 00	
A. Young, jr., consul, Rio Grande	123 12	
A. N. Young, consul, Santiago de Cuba	1, 263 12	
		566, 022 45

From steamboat fees.

C. A. Arthur, collector, New York	39, 097 30	
J. A. P. Allen, collector, New Bedford, Mass	338 93	
J. C. Abbott, collector, Wilmington, N. C	443 15	
James Atkins, collector, Savannah, Ga	2, 700 22	
H. C. Akeley, collector, Michigan, Mich	2, 847 85	
W. L. Ashmore, collector, Burlington, N. J	630 96	
J. S. Adams, late collector, Saint John's, Fla	118 53	
J. C. Abercrombie, collector, Burlington, Iowa	125 00	
W. Booth, collector, Baltimore, Md	9, 285 60	
F. J. Babson, collector, Gloucester, Mass	325 00	
J. Brady, jr., collector, Fall River, Mass	1, 133 00	
W. A. Baldwin, collector, Newark, N. J	678 40	
B. S. Burch, collector, Petersburg, Va	135 35	
D. Bushey, collector, Southern Oregon	25 00	
J. H. Bartlett, collector, Little Egg Harbor, N. J	28 30	
J. Blumenthal, collector, Saint Mark's, Fla	25 00	
D. V. Bell, collector, Detroit, Mich	5, 175 40	
S. I. Comly, collector, Philadelphia, Pa	15, 539 05	
J. F. Casey, collector, New Orleans, La	15, 115 90	
W. R. Coddington, collector, Perth Amboy, N. J	570 65	
S. Cooper, collector, Cape Vincent, N. Y	252 40	
J. Codd, collector, Nantucket, Mass	44 20	
J. H. Chandler, collector, Superior, Mich	2, 457 47	
J. T. Collins, collector, Brunswick, Ga	75 00	
S. M. Clark, collector, Keokuk, Iowa	203 30	
D. K. Carter, collector, Genesee, N. Y	75 00	
T. H. Cole, collector, Saco, Me	50 00	
W. W. Copeland, collector, Omaha, Nebr	452 80	
R. W. Daniels, collector, Buffalo, N. Y	8, 685 95	
J. M. Davy, collector, Genesee, N. Y	100 00	
W. H. Daniels, late collector, Apalachicola, Fla	112 87	
C. S. English, collector, Georgetown, D. C	711 05	
J. H. Elmer, collector, Bridgeton, N. J	96 85	
W. M. Evans, designated collector, Parkersburgh, W. Va	1, 311 27	
George Fisher, designated collector, Cairo, Ill	626 35	
E. W. Fox, designated collector, Saint Louis, Mo	71 95	
J. Frankenfield, collector, Minnesota	252 55	
E. T. Fox, collector, Bangor, Me	193 60	
R. W. Fitzhugh, designated collector, Natchez, Miss	75 00	
J. W. Fuller, collector, Miami, Ohio	448 55	
S. Garfield, collector, Puget Sound, Wash	502 55	
J. C. Goodloe, collector, Mobile, Ala	2, 289 25	
J. A. Hall, collector, Waldoborough, Me	257 20	
George Hubbard, collector, Stonington, Conn	484 13	
J. S. Hanover, collector, Fairfield, Conn	301 60	
P. Hornbrook, designated collector, Evansville, Ind	4, 118 80	
W. R. Holliday, designated collector, Wheeling, W. Va	4, 343 38	
W. H. Huse, collector, Newburyport, Mass	75 00	
J. F. Harris, late designated collector, Paducah, Ky	275 27	
W. D. Hare, collector, Oregon, Oreg	202 90	
Carried forward.....	123, 540 83	269, 154, 878 55

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$123, 540 83	\$269, 154, 878 55
A. F. Howard, collector, Portsmouth, N. H.....	339 74	
E. B. Hamilton, designated collector, Quincy, Ill.....	231 10	
H. F. Heriot, collector, Georgetown, S. C.....	293 55	
J. B. Hawley, designated collector, Saint Joseph, Mo.....	158 25	
T. A. Henry, collector, Pamlico, N. C.....	51 00	
Henry Hagen, collector, Fernandina, Fla.....	51 05	
J. L. Haynes, collector, Brazos, Tex.....	88 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	25 00	
W. P. Hiller, collector, Nantucket, Mass.....	93 10	
C. H. Houghton, collector, Perth Amboy, N. J.....	234 85	
W. S. Havens, collector, Sag Harbor, N. Y.....	53 80	
N. B. Judd, collector, Chicago, Ill.....	6, 466 52	
J. Jorgenson, collector, Petersburg, Va.....	25 00	
Geo. Jerome, collector, Detroit, Mich.....	2, 900 21	
I. N. Keeler, designated collector, Albany, N. Y.....	3, 902 75	
J. F. Long, designated collector, Saint Louis, Mo.....	12, 870 35	
L. Lee, jr., collector, Norfolk, Va.....	3, 659 05	
J. P. Luce, designated collector, Louisville, Ky.....	4, 307 75	
S. Longfellow, collector, Machias, Me.....	50 10	
D. E. Lyon, collector, Dubuque, Iowa.....	599 30	
G. T. Marshall, collector, New London, Conn.....	3, 374 10	
A. J. Murat, collector, Apalachicola, Fla.....	972 00	
S. W. Macey, collector, Newport, R. I.....	374 95	
O. McFadden, collector, Wiscasset, Me.....	125 00	
I. H. Moulton, designated collector, La Crosse, Wis.....	665 60	
W. J. McCormick, collector, San Diego, Cal.....	50 15	
John Maguire, late local inspector, Saint Louis, Mo.....	2, 076 19	
C. S. Mills, collector, Richmond, Va.....	319 80	
R. W. Mullen, collector, Teche, La.....	207 40	
W. T. Miller, designated collector, Alton, Ill.....	103 80	
C. G. Manning, collector, Albemarle, N. C.....	100 00	
R. N. McMillan, late collector, Teche, La.....	48 00	
E. S. J. Nealley, collector, Bath, Me.....	597 95	
N. B. Nutt, collector, Passamaquoddy, Me.....	325 52	
A. Newton, jr., collector, Vicksburgh, Miss.....	340 24	
C. Northop, collector, New Haven, Conn.....	523 62	
W. D. Nolen, collector, Delaware, Del.....	539 05	
C. H. Odell, collector, Salem, Mass.....	25 00	
N. Patten, collector, Texas, Tex.....	930 50	
A. Putnam, collector, Middletown, Conn.....	1, 001 95	
S. Power, late collector, Brazos, Tex.....	49 00	
J. G. Pool, collector, Miami, Ohio.....	602 64	
H. Potter, jr., collector, Pensacola, Fla.....	305 80	
S. P. Remington, collector, Oswegatchie, N. Y.....	300 55	
B. M. Roberts, collector, Belfast, Me.....	25 15	
E. Root, collector, Oswego, N. Y.....	2, 114 35	
R. M. Reynolds, collector, Mobile, Ala.....	140 60	
R. H. Stephenson, collector, Cincinnati, Ohio.....	9, 055 60	
W. A. Simons, collector, Boston, Mass.....	5, 857 68	
T. Steel, designated collector, Pittsburgh, Pa.....	10, 658 45	
J. Shepard, collector, Saint Mary's, Ga.....	75 10	
M. Schoeffer, late collector, Milwaukee, Wis.....	28 33	
J. A. Starkweather, collector, Saint Mark's, Fla.....	131 25	
T. B. Shannon, collector, San Francisco, Cal.....	9, 371 20	
James Shaw, collector, Providence, R. I.....	1, 323 46	
William J. Smith, designated collector, Memphis, Tenn.....	5, 014 60	
J. P. Sanborn, collector, Huron, Mich.....	4, 568 89	
J. C. Stoeber, collector, Minnesota.....	683 44	
H. Selby, collector, Du Luth, Minn.....	244 70	
H. W. Scott, collector, Willamette, Oreg.....	3, 187 45	
P. S. Slevin, late collector, Miami, Ohio.....	125 00	
W. H. Sargent, collector, Castine, Me.....	50 00	
G. C. Stevens, collector, Milwaukee, Wis.....	5, 537 20	
C. F. Swift, collector, Barnstable, Mass.....	33 35	
J. R. Scott, collector, Saint John's, Fla.....	642 58	
B. G. Shields, collector, Galveston, Tex.....	1, 332 30	
D. Turner, collector, Alexandria, Va.....	434 88	
W. R. Taylor, collector, Bristol, R. I.....	25 00	
J. G. Taylor, collector, Annapolis, Md.....	25 00	
I. Washburn, jr., collector, Portland, Me.....	2, 893 99	
P. G. Watmough, collector, Cuyahoga, Ohio.....	6, 488 35	
H. G. Worthington, collector, Charleston, S. C.....	2, 428 75	
W. P. Wingate, collector, Bangor, Me.....	76 15	
D. Wann, designated collector, Galena, Ill.....	5, 730 35	
J. R. Willard, collector, Erie, Pa.....	411 80	
William Wells, collector, Vermont, Vt.....	1, 882 10	
A. Woolf, collector, Nashville, Tenn.....	2, 491 25	
F. N. Wicker, collector, Key West, Fla.....	35 95	
H. A. Webster, collector, Puget Sound, Wash.....	1, 190 66	
J. E. Woodward, designated collector, Paducah, Ky.....	422 38	
J. G. Whitney, designated collector, Albany, N. Y.....	2, 115 40	
D. L. Watson, collector, Southern Oregon.....	101 95	
Carried forward.....		260, 944 75
		269, 415, 823 30

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$269,415.823 30
<i>From registers' and receivers' fees.</i>	
M. C. Andross, r. p. m., Visalia, Cal	\$14,256 44
W. Ardlay, r. p. m., Alexandria, Minn	1,834 78
J. G. Blackwell, r. p. m., Huntsville, Ala	7,553 78
S. S. Burton, r. p. m., La Crosse, Wis	4,465 70
J. V. Brower, r. p. m., Saint Cloud, Minn	1,038 31
W. J. Bodenhamer, r. p. m., Springfield, Mo	89 00
N. Blakely, r. p. m., Beatrice, Neb	6,973 99
J. F. Boyer, r. p. m., Walla-Walla, Wash	2,311 00
U. Bruner, r. p. m., West Point, Neb	1,118 78
L. S. Bayless, r. p. m., Yankton, Dak	6,312 81
J. M. Brackett, r. p. m., Eau Claire, Wis	13,946 14
A. A. Brown, r. p. m., New Ulm, Minn	6,152 38
S. W. Brown, r. p. m., Vancouver, Wash	1,822 21
G. N. Black, r. p. m., Springfield, Ill	56 00
J. C. Braden, r. p. m., Litchfield, Minn	1,200 52
E. M. Brown, r. p. m., Bismarck, Dak	583 76
C. A. Brastow, r. p. m., Del Norte, Colo	766 00
G. M. Ballard, r. p. m., Indianapolis, Ind	64 00
C. H. Chamberlain, r. p. m., San Francisco, Cal	8,392 50
D. Chaplin, r. p. m., Le Grand, Oreg	1,816 30
S. Cooper, r. p. m., Humboldt, Cal	4,360 25
G. W. Corey, r. p. m., Cheyenne, Wyo	935 00
C. L. C. Casey, r. p. m., Jackson, Miss	4,622 03
George Conn, r. p. m., Linkville, Oreg	468 53
H. M. Cooper, late r. p. m., Little Rock, Ark	2,760 73
R. B. Chappel, r. p. m., Fair Play, Colo	423 00
C. A. Cook, late r. p. m., Pueblo, Colo	377 50
J. T. Cox, r. p. m., Little Rock, Ark	520 55
L. T. Crane, r. p. m., Marysville, Cal	945 63
L. Davis, r. p. m., Ironton, Mo	3,395 40
J. Dumas, r. p. m., Springfield, Mo	4,666 00
A. A. Day, r. p. m., East Saginaw, Mich	2,595 30
J. Fox, r. p. m., Grand Island, Nebr	18,045 42
P. Finley, r. p. m., Montgomery, Ala	5,718 50
J. C. Fullerton, r. p. m., Roseburg, Oreg	5,793 62
H. Fellows, r. p. m., Sacramento, Cal	11,460 91
J. M. Farland, r. p. m., Detroit, Mich	1,533 12
M. M. Freed, r. p. m., Dardanelle, Ark	4,776 02
W. H. Greanleaf, r. p. m., Litchfield, Minn	5,460 64
G. L. Godfrey, r. p. m., Des Moines, Iowa	2,903 46
William T. Gilmore, r. p. m., Chillicothe, Ohio	222 68
E. Gilbert, r. p. m., Larned, Kans	3,703 45
S. F. Halliday, r. p. m., Gainesville, Fla	13,325 72
P. Hannah, r. p. m., Traverse City, Mich	13,296 77
E. W. Henderson, r. p. m., Central City, Colo	2,899 96
T. B. Harrison, r. p. m., Oregon City, Oreg	2,315 69
J. M. Hodge, r. p. m., Kirwin, Kans	11,367 67
J. W. Haverstick, r. p. m., Los Angeles, Cal	1,972 01
A. G. Hoyt, r. p. m., Santa Fé, N. Mex	154 00
J. L. Jennings, r. p. m., Ionia, Mich	4,334 10
E. J. Jenkins, r. p. m., Concordia, Kans	22,458 57
William H. Kelley, r. p. m., Redwood Falls, Minn	3,917 66
J. E. Knowlton, r. p. m., Du Luth, Minn	3,753 07
L. Lewiston, late r. p. m., Du Luth, Minn	2,313 51
F. H. Longley, r. p. m., North Platte, Nebr	8,140 29
George Lount, r. p. m., Prescott, Ariz	612 00
A. E. Lemee, r. p. m., Natchitoches, La	1,269 27
C. McDonald, r. p. m., Shasta, Cal	1,132 58
A. Miller, r. p. m., Susanville, Cal	7,480 14
George Miller, r. p. m., Topeka, Kans	3,496 11
J. L. Mitchell, r. p. m., Pueblo, Colo	5,017 50
R. J. Munroe, r. p. m., Lewiston, Idaho	319 00
T. C. McClure, r. p. m., Saint Cloud, Minn	1,205 28
J. S. McClarsey, r. p. m., Norfolk, Nebr	4,122 69
T. May, r. p. m., Independence, Cal	1,068 22
J. P. Moulton, r. p. m., Worthington, Minn	2,692 57
J. F. Nason, r. p. m., Falls Saint Croix, Wis	7,682 23
J. Neville, r. p. m., New Orleans, La	4,204 01
G. B. Overton, r. p. m., Salt Lake, Utah	6,198 02
L. D. F. Poore, r. p. m., Springfield, Dak	3,028 05
K. D. Payne, r. p. m., Visalia, Cal	1,087 06
T. M. Pugh, r. p. m., Fargo, Dak	3,058 11
O. Perrin, r. p. m., Stockton, Cal	11,299 12
Olo Peterson, r. p. m., Saint Cloud, Minn	11,435 79
D. L. Quaw, r. p. m., Warsaw, Wis	5,401 66
R. Reynolds, r. p. m., Oak Lake, Minn	2,846 23
J. S. Ray, r. p. m., Monroe, La	1,647 04
Carried forward.....	\$343,132 80 269,415.823 30

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$343, 132 80	\$269, 415, 823 30
George Ritchey, r. p. m., Boonville Mo	3, 168 66	
J. C. Redfield, r. p. m., Wichita, Kans	16, 645 35	
O. Roos, r. p. m., Taylor's Falls, Minn	1, 945 40	
William M. Stafford, r. p. m., Elko, Nev	2, 083 16	
J. A. Somerville, r. p. m., Mobile, Ala	2, 554 00	
William R. Smith, r. p. m., Sioux City, Iowa	8, 647 00	
S. Star, r. p. m., Helena, Mont	2, 392 50	
A. Steck, r. p. m., Denver, Colo	5, 503 93	
James Stout, r. p. m., Boise City, Idaho	3, 287 00	
James Stott, r. p. m., Dakota City, Nebr	4, 077 00	
R. G. Stuart, r. p. m., Olympia, Wash	4, 491 00	
M. L. Stiles, r. p. m., Florence, Ariz	424 00	
V. M. C. Silva, r. p. m., Salt Lake City, Utah	3, 704 03	
E. Teegarden, r. p. m., Marysville, Cal	7, 365 01	
G. P. Tucker, r. p. m., Lincoln, Nebr	17, 476 00	
A. A. Tufts, r. p. m., Camden, Ark	200 00	
N. Thatcher, r. p. m., Menasha, Wis	1, 659 00	
J. A. Torrance, r. p. m., Harrison, Ark	6, 410 56	
D. C. Tuttle, r. p. m., Camden, N. J	4, 619 28	
S. T. Thompson, r. p. m., Denver, Colo	1, 824 15	
J. Ulrich, r. p. m., La Crosse, Wis	1, 076 28	
A. J. Vickers, r. p. m., Hays City, Kans	68 50	
J. H. Van Dyke, r. p. m., Alexandria, Ark	5, 993 17	
S. C. Wright, r. p. m., Carson City, Nev	1, 319 24	
J. J. Works, r. p. m., Eureka, Nev	1, 711 42	
J. B. Wakefield, r. p. m., Jackson, Minn	5, 332 10	
J. M. Wilkinson, r. p. m., Marquette, Mich	5, 106 74	
D. R. Wagstaff, r. p. m., Salina, Kans	24, 075 05	
H. Warren, r. p. m., Oregon City, Oreg	5, 377 73	
J. M. Washburn, r. p. m., Vermillion, Dak	13, 667 15	
E. Worthing, r. p. m., Lowell, Nebr	13, 875 29	
H. M. Waters, r. p. m., Independence, Kans	3, 347 56	
I. H. Wing, r. p. m., Bayfield, Wis	413 81	
J. W. Wright, r. p. m., Pioche, Nev	323 00	
W. F. Wright, r. p. m., North Platte, Nebr	610 12	
		523, 942 01

From marine-hospital tax.

J. A. P. Allen, collector, New Bedford, Mass	1, 495 24	
James Atkinson, collector, Savannah, Ga	3, 310 83	
J. C. Abbott, collector, Wilmington, N. C	1, 436 29	
C. A. Arthur, collector, New York, N. Y	59, 514 46	
William L. Ashmore, collector, Burlington, N. J	457 55	
C. G. Adams, collector, Albemarle, N. C	56 15	
J. S. Adams, collector, Saint John's, Fla	980 80	
H. C. Akeley, collector, Michigan, Mich	1, 704 08	
J. C. Abercrombie, collector, Burlington, Iowa	34 14	
D. Bushey, collector, Southern Oregon	70 24	
E. A. Bragdon, collector, York, Me	64 40	
J. Blumenthal, collector, Saint Mark's, Fla	142 03	
S. Brady, jr., collector, Fall River, Mass	2, 178 62	
F. J. Babson, collector, Gloucester, Mass	1, 230 84	
W. Booth, collector, Baltimore, Md	19, 323 45	
W. A. Baldwin, collector, Newark, N. J	863 09	
B. S. Burch, collector, Petersburg, Va	170 46	
J. H. Bartlett, collector, Little Egg Harbor, N. J	480 22	
W. W. Bowers, collector, San Diego, Cal	222 50	
D. V. Bell, collector, Detroit, Mich	4, 116 27	
S. I. Comley, collector, Philadelphia, Pa	18, 012 34	
S. Cooper, collector, Cape Vincent, N. Y	332 53	
J. Codd, collector, Nantucket, Mass	93 40	
T. H. Cole, collector, Saco, Me	105 89	
W. R. Coddington, collector, Perth Amboy, N. J	1, 586 36	
J. T. Collins, collector, Brunswick, Ga	506 97	
J. F. Casey, collector, New Orleans, La	12, 111 71	
J. Chapman, late collector, Alaska	259 54	
J. H. Chandler, collector, Superior, Mich	538 75	
W. W. Copeland, collector, Omaha, Nebr	630 97	
D. K. Carter, collector, Genesee, N. Y	144 82	
J. M. Davy, late collector, Genesee, N. Y	45 79	
A. C. Davis, collector, Beaufort, N. C	546 97	
R. W. Daniels, collector, Buffalo, N. Y	5, 172 71	
S. Dodge, collector, Marblehead, Mass	51 29	
J. H. Elmer, collector, Bridgeton, N. J	2, 691 29	
C. S. English, collector, Georgetown, D. C	1, 667 33	
W. M. Evans, designated collector, Parkersburgh, W. Va	909 62	
T. E. Ellsworth, collector, Niagara, N. Y	176 91	
George Fisher, late collector, Cairo, Ill	903 91	
K. W. Fox, designated collector, Saint Louis, Mo	349 32	
E. T. Fox, collector, Bangor, Me	693 45	
Carried forward	145, 493 53	269, 939, 765 34

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$145, 493 53	\$269, 939, 765 24
J. Frankenfield, collector, Minnesota, Minn.....	262 55	
J. W. Fuller, collector, Miami, Ohio.....	341 77	
R. W. Fitzhugh, collector, Natchez, Miss.....	65 90	
S. Garfield, collector, Puget Sound, Wash.....	553 82	
A. J. Goss, collector, Saint Augustine, Fla.....	27 28	
George Gage, collector, Beaufort, S. C.....	154 72	
J. C. Goodloe, collector, Mobile, Ala.....	2, 114 76	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	1, 825 00	
J. A. Hall, collector, Waldoborough, Me.....	3, 291 06	
W. H. Huse, collector, Newburyport, Mass.....	252 33	
C. M. Hamilton, late collector, Key West, Fla.....	5 37	
W. P. Hiller, collector, Nantucket, Mass.....	12 48	
George Hubbard, collector, Stonington, Conn.....	995 62	
H. Hazen, collector, Fernandina, Fla.....	324 84	
W. S. Havens, collector, Sag Harbor, N. Y.....	811 97	
J. L. Haynes, collector, Brazos, Tex.....	327 36	
J. S. Hanover, collector, Fairfield, Conn.....	1, 487 35	
P. Hornbrook, designated collector, Evansville, Ind.....	2, 854 24	
W. R. Holliday, designated collector, Wheeling, W. Va.....	1, 154 90	
J. B. Hawley, designated collector, Saint Joseph, Mo.....	100 13	
W. D. Hare, collector, Oregon, Oreg.....	552 68	
T. A. Henry, collector, Pamlico, N. C.....	982 16	
A. F. Howard, collector, Portsmouth, N. H.....	520 83	
E. B. Hamilton, collector, Quincy, Ill.....	2-8 10	
F. Heiderkoff, collector, Pearl River, Miss.....	1, 150 29	
E. W. Holbrook, collector, Teche, La.....	50 00	
H. F. Heriot, collector, Georgetown, S. C.....	401 25	
C. H. Houghton, collector, Perth Amboy, N. J.....	720 71	
T. S. Hodson, collector, Eastern Maryland.....	613 54	
N. B. Judd, collector, Chicago, Ill.....	7, 951 64	
James Jones, designated collector, Town Creek, Md.....	255 56	
George Jerome, collector, Detroit, Mich.....	1, 526 44	
J. Jorgenson, collector, Petersburg, Va.....	16 05	
J. N. Keeler, designated collector, Albany, N. Y.....	1, 074 38	
P. P. Kidder, collector, Dunkirk, N. Y.....	48 96	
R. W. King, collector, Pamlico, N. C.....	87 80	
S. Longfellow, collector, Machias, Me.....	835 29	
L. Lee, jr., collector, Norfolk, Va.....	4, 495 30	
H. Lawson, collector, Eastern Maryland.....	6, 414 16	
J. F. Long, collector, Saint Louis, Mo.....	9, 278 17	
C. Lindsey, collector, Pearl River, Miss.....	179 47	
T. Loring, collector, Plymouth, Mass.....	334 82	
J. P. Luce, designated collector, Louisville, Ky.....	1, 778 64	
D. E. Lyon, collector, Dubuque, Iowa.....	330 05	
George Leavitt, collector, Machias, Me.....	374 81	
H. Levy, late collector, Saint Mark's, Fla.....	88 97	
G. F. Marshall, collector, New London, Conn.....	1, 132 35	
O. McFadden, collector, Wiscasset, Me.....	462 70	
C. B. Marchant, collector, Edgartown, Mass.....	660 90	
A. J. Murat, collector, Apalachicola, Fla.....	344 04	
C. G. Manning, collector, Albemarle, N. C.....	492 98	
J. H. Moulton, collector, La Crosse, Wis.....	608 43	
C. S. Mills, collector, Richmond, Va.....	777 36	
W. T. Miller, collector, Alton, Ill.....	11 65	
W. J. McCormick, collector, San Diego, Cal.....	360 20	
S. W. Macey, collector, Newport, R. I.....	853 29	
R. W. Mullen, collector, Teche, La.....	280 97	
T. E. Milstead, collector, Yorktown, Va.....	565 00	
E. T. Moore, designated collector, Patchogue, N. Y.....	196 40	
E. S. J. Neally, collector, Bath, Me.....	1, 920 69	
C. Northrup, collector, New Haven, Conn.....	2, 299 26	
N. B. Nutt, collector, Passamaquoddy, Me.....	2, 228 82	
William D. Nolen, collector, Delaware, Del.....	1, 814 54	
A. Newton, jr., designated collector, Vicksburgh, Miss.....	703 34	
C. H. Odell, collector, Salem, Mass.....	245 02	
J. Parmeter, collector, Champlain, N. Y.....	384 96	
C. R. Prouty, collector, Saluria, Tex.....	583 72	
H. Potter, jr., collector, Pensacola, Fla.....	1, 309 97	
N. Patten, collector, Texas, Tex.....	1, 300 19	
A. Putnam, collector, Middletown, Conn.....	2, 044 41	
J. G. Pool, collector, Sandusky, Ohio.....	1, 133 80	
N. Plato, collector, Corpus Christi, Tex.....	198 24	
S. P. Remington, collector, Oswegatchie, N. Y.....	418 43	
E. Root, collector, Oswego, N. Y.....	1, 867 81	
B. M. Roberts, collector, Belfast, Me.....	1, 221 92	
R. M. Reynolds, collector, Mobile, Ala.....	177 39	
R. H. Stephenson, designated collector, Cincinnati, Ohio.....	6, 154 85	
W. H. Sargent, collector, Castine, Me.....	1, 277 43	
W. A. Simmons, collector, Boston, Mass.....	15, 566 09	
N. K. Sargent, collector, Kennebunk, Me.....	122 16	
Carried forward.....	252, 546 53	269, 939, 765 24

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$252, 546 53	\$269, 939, 765 34
J. A. Starkweather, collector, Saint Mark's, Fla.	320 24	
T. Steel, designated collector, Pittsburgh, Pa.	4, 242 91	
T. B. Shannon, collector, San Francisco, Cal.	34, 190 30	
James Shaw, jr., collector, Providence, R. I.	2, 747 66	
C. F. Swift, collector, Barnstable, Mass.	2, 372 37	
E. M. Sandy, collector, Tappahannock, Va.	615 92	
W. J. Smith, collector, Memphis, Tenn.	1, 225 18	
P. S. Slevin, collector, Miami, Ohio.	344 47	
J. P. Sanborn, collector, Huron, Mich.	2, 886 22	
G. C. Stevens, collector, Milwaukee, Wis.	4, 159 96	
J. Shepard, collector, Saint Mary's, Ga.	134 57	
H. Selby, collector, Du Luth, Minn.	235 66	
J. C. Stoeber, collector, Minnesota, Minn.	819 66	
H. W. Scott, collector, Willamette, Oreg.	1, 549 51	
J. R. Scott, collector, Saint John's, Fla.	1, 096 15	
R. G. Shields, collector, Galveston, Tex.	1, 721 61	
D. Turner, collector, Alexandria, Va.	784 49	
W. R. Taylor, collector, Bristol, R. I.	120 18	
J. G. Taylor, collector, Annapolis, Md.	650 50	
George Toy, collector, Cherrystone, Va.	2, 351 46	
William G. Vance, late collector, Key West, Fla.	9 24	
I. Washburn, jr., collector, Portland, Me.	3, 543 75	
P. G. Watmough, collector, Cuyahoga, Ohio.	3, 411 41	
H. C. Worthington, collector, Charleston, S. C.	3, 205 67	
W. P. Wingate, collector, Bangor, Me.	753 94	
J. R. Willard, collector, Erie, Pa.	1, 237 77	
A. Woolf, collector, Nashville, Tenn.	995 75	
J. E. Woodward, designated collector, Paducah, Ky.	599 66	
F. N. Wicker, collector, Key West, Fla.	2, 798 73	
H. A. Webster, collector, Puget Sound, Wash.	2, 472 39	
D. Wann, collector, Galena, Ill.	806 11	
W. Wells, collector, Vermont, Vt.	421 31	
D. L. Watson, collector, Southern Oregon.	159 78	
J. C. Whiting, collector, Albany, N. Y.	2, 208 39	

337, 739 45

From labor, drayage, and storage.

C. A. Arthur, collector, New York, N. Y.	16, 797 99
James Atkins, collector, Savannah, Ga.	148 51
J. C. Abbott, collector, Wilmington, N. C.	84 88
W. Booth, collector, Baltimore, Md.	3, 400 94
D. V. Bell, collector, Detroit, Mich.	340 50
S. I. Comly, collector, Philadelphia, Pa.	10, 584 46
J. F. Casey, collector, New Orleans, La.	1, 019 14
R. W. Daniels, collector, Buffalo, N. Y.	167 40
P. Hornbrook, collector, Evansville, Ind.	1, 062 50
W. H. Huse, collector, Newburyport, Mass.	102 00
George Jerome, collector, Detroit, Mich.	729 00
N. B. Judd, collector, Chicago, Ill.	3 00
J. P. Luce, collector, Louisville, Ky.	244 63
J. F. Long, collector, Saint Louis, Mo.	1, 688 00
L. Lee, jr., collector, Norfolk, Va.	183 42
C. S. Mills, collector, Richmond, Va.	13 12
E. S. J. Neally, collector, Bath, Me.	69 00
W. D. Nolen, collector, Wilmington, Del.	800 00
C. B. Prouty, collector, Saluria, Tex.	300 00
S. P. Remington, collector, Oswegatchie, N. Y.	405 50
E. Root, collector, Oswego, N. Y.	5, 534 00
T. Russell, late collector, Boston, Mass.	155 40
R. H. Stephenson, designated collector, Cincinnati, Ohio.	850 00
James Shaw, jr., collector, Providence, R. I.	123 00
T. B. Shannon, collector, San Francisco, Cal.	1, 107 80
G. C. Stevens, collector, Milwaukee, Wis.	161 14
W. A. Simmons, collector, Boston, Mass.	27, 369 01
H. Selby, collector, Du Luth, Minn.	1, 191 00
I. Washburn, jr., collector, Portland, Me.	8, 530 51

83, 165 85

From services of United States officers.

C. A. Arthur, collector, New York, N. Y.	136, 218 92
J. Atkins, collector, Savannah, Ga.	197 50
J. C. Abbott, collector, Wilmington, N. C.	103 00
W. Booth, collector, Baltimore, Md.	24, 067 50
T. J. Babson, collector, Gloucester, Mass.	689 35
D. V. Bell, collector, Detroit, Mich.	889 00
S. I. Comly, collector, Philadelphia, Pa.	15, 657 84
J. F. Casey, collector, New Orleans, La.	19, 293 92
R. W. Daniels, collector, Buffalo, N. Y.	6, 515 28
T. E. Ellsworth, collector, Niagara, N. Y.	4, 791 00
J. W. Fuller, collector, Miami, Ohio.	14 25

Carried forward

208, 440 56 270, 360, 670 64

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward	\$208, 440 56	\$270, 360, 670 64
W. H. Huse, collector, Newburyport, Mass	72 00	
J. D. Hopkins, collector, Frenchman's Bay, Me	300 00	
George Jerome, collector, Detroit, Mich	898 38	
N. B. Judd, collector, Chicago, Ill	4, 131 00	
J. P. Luce, collector, Louisville, Ky	720 00	
G. T. Marshall, collector, New London, Conn	96 25	
C. S. Mills, collector, Richmond, Va	230 00	
C. H. Odell, collector, Salem, Mass	27 30	
A. Putnam, collector, Middletown, Conn	125 00	
N. Patten, collector, Texas, Tex	1, 300 00	
B. M. Roberts, collector, Belfast, Me	132 72	
W. J. Smith, collector, Memphis, Tenn	1, 215 98	
P. S. Steven, late collector, Miami, Ohio	14 25	
C. F. Swift, collector, Barnstable, Mass	850 00	
J. P. Sanborn, collector, Huron, Mich	10, 978 00	
W. A. Simmons, collector, Boston, Mass	28, 412 93	
T. B. Shannon, collector, San Francisco, Cal	20, 907 32	
James Shaw, jr., collector, Providence, R. I.	1, 345 00	
B. G. Shields, collector, Galveston, Tex	1, 638 50	
H. G. Worthington, collector, Charleston, S. C	1, 573 82	
William Wells, collector, Vermont, Vt	5, 592 19	
I. Washburn, jr., collector, Portland, Me	2, 759 00	
J. R. Willard, collector, Erie, Pa	10 50	

291, 770 79

From weighing-fees.

C. A. Arthur, collector, New York, N. Y	33, 661 48
W. Booth, collector, Baltimore, Md	1, 178 48
F. J. Babson, collector, Gloucester, Mass	7, 160 31
S. I. Comly, collector, Philadelphia, Pa	2, 540 33
J. F. Casey, collector, New Orleans, La	183 77
N. B. Judd, collector, Chicago, Ill	30
O. McFadden, collector, Wiscasset, Me	184 02
C. H. Odell, collector, Salem, Mass	217 80
W. A. Simmons, collector, Boston, Mass	9, 704 71
T. B. Shannon, collector, San Francisco, Cal	2, 373 52
I. Washburn, jr., collector, Portland, Me	1, 540 48

53, 785 39

From custom officers' fees.

C. A. Arthur, collector, New York, N. Y	205, 853 68
W. Booth, collector, Baltimore, Md	7, 624 23
W. W. Bowers, collector, San Diego, Cal	105 30
S. I. Comly, collector, Philadelphia, Pa	26, 099 41
T. B. Shannon, collector, San Francisco, Cal	27, 904 42
J. F. Casey, collector, New Orleans, La	5, 327 36
W. A. Simmons, collector, Boston, Mass	49, 012 54
I. Washburn, jr., collector, Portland, Me	10, 118 96

332, 043 95

Fines, penalties, and forfeitures—Customs.

C. A. Arthur, collector, New York, N. Y	125, 719 12
James Atkins, collector, Savannah, Ga	1, 324 02
W. Booth, collector, Baltimore, Md	2, 674 97
D. Bushey, collector, Southern Oregon	5 00
J. Blumenthal, collector, Saint Mark's, Fla	65 69
D. V. Bell, collector, Detroit, Mich	100 00
S. I. Comly, collector, Philadelphia, Pa	4, 871 26
J. H. Chandler, collector, Superior, Mich	151 88
W. Chapman, collector, Alaska	605 40
J. F. Casey, collector, New Orleans, La	2, 030 99
S. Cooper, collector, Cape Vincent, N. Y	856 00
C. Caldwell, collector, Paso del Norte, Tex	89 54
J. T. Collins, collector, Brunswick, Ga	45 00
R. W. Daniels, collector, Buffalo, N. Y	1, 097 06
T. E. Ellsworth, collector, Niagara, N. Y	2, 437 17
C. S. English, collector, Georgetown, D. C	232 86
George Fisher, collector, Cairo, Ill	110 00
George Gage, collector, Beaufort, S. C	50 00
S. Garfield, collector, Puget Sound, Wash	571 11
J. C. Goodloe, collector, Mobile, Ala	100 00
J. L. Haynes, collector, Brazos, Tex	2, 252 89
T. A. Henry, collector, Pamlico, N. C	45 00
W. D. Hare, collector, Oregon, Oreg	20 00
C. H. Houghton, collector, Perth Amboy, N. J	40 00
H. F. Heriot, collector, Georgetown, S. C	66 76
H. Hazen, collector, Fernandina, Fla	20 00
J. A. Hall, collector, Waldoborough, Me	50 00
J. S. Hanover, collector, Fairfield, Conn	20 00

Carried forward

145, 651 72 271, 043, 578 49

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$145, 651 72	\$271, 043, 272 49
F. Heiderhoff, collector, Pearl River, Miss.....	338 25	
N. B. Judd, collector, Chicago, Ill.....	708 48	
George Jerome, collector, Detroit, Mich.....	707 82	
I. N. Keeler, collector, Albany, N. Y.....	20 00	
L. Lee, jr., collector, Norfolk, Va.....	68 66	
H. Levy, collector, Saint Mark's, Fla.....	452 39	
H. Lawson, collector, Eastern Maryland.....	60 60	
J. F. Long, collector, Saint Louis, Mo.....	100 00	
S. Longfellow, collector, Machias, Me.....	20 53	
C. S. Mills, collector, Richmond, Va.....	56 00	
G. T. Marshall, collector, New London, Conn.....	35 00	
A. J. Murat, collector, Apalachicola, Fla.....	14 39	
R. W. Mullen, collector, Teeche, La.....	100 00	
N. B. Nutt, collector, Passamaquoddy, Me.....	915 62	
W. D. Nolen, collector, Wilmington, Del.....	133 71	
C. H. Odell, collector, Salem, Mass.....	400 00	
J. Parmerter, collector, Champlain, N. Y.....	3, 954 99	
N. Plato, collector, Corpus Christi, Tex.....	1, 163 12	
A. Putnam, collector, Middletown, Conn.....	25 00	
H. Potter, jr., collector, Pensacola, Fla.....	41 25	
N. Patten, collector, Texas, Tex.....	166 35	
C. R. Prouty, collector, Sabina, Tex.....	168 16	
S. P. Remington, collector, Oswegatchie, N. Y.....	5, 140 31	
R. M. Reynolds, collector, Mobile, Ala.....	243 40	
Elias Root, collector, Oswego, N. Y.....	1, 299 44	
B. M. Roberts, collector, Belfast, Me.....	56 65	
T. B. Shannon, collector, San Francisco, Cal.....	30, 044 41	
W. A. Simmons, collector, Boston, Mass.....	4, 114 72	
J. P. Sanborn, collector, Huron, Mich.....	1, 835 27	
R. H. Stephenson, collector, Cincinnati, Ohio.....	100 00	
James Shaw, jr., collector, Providence, R. I.....	7 00	
H. W. Scott, collector, Willamette, Oreg.....	14, 753 96	
George C. Stevens, collector, Milwaukee, Wis.....	70 00	
T. Steel, collector, Pittsburgh, Pa.....	1, 900 00	
J. C. St. ever, collector, Minnesota.....	55 50	
W. H. Sargent, collector, Castine, Me.....	44 72	
W. J. Smith, collector, Memphis, Tenn.....	250 00	
G. J. Stannard, late collector, Vermont, Vt.....	1, 791 02	
B. G. Shields, collector, Galveston, Tex.....	1, 202 37	
J. R. Scott, collector, Saint John's, Fla.....	25 00	
A. Vandine, collector, Aroostook, Me.....	734 96	
W. G. Vance, collector, Key West, Fla.....	57 29	
I. Washburn, jr., collector, Portland, Me.....	1, 196 83	
H. G. Worthington, collector, Charleston, S. C.....	340 00	
William Wells, collector, Vermont, Vt.....	7, 241 68	
T. N. Wicker, collector, Key West, Fla.....	758 98	
H. A. Webster, collector, Puget Sound, Wash.....	181 48	
P. G. Watmough, collector, Cuyahoga, Ohio.....	20 00	
D. Wann, collector, Galena, Ill.....	100 00	
		228, 870 23

From fines, penalties, and forfeitures—judiciary.

H. M. Aiken, clerk eastern district Tennessee.....	3, 289 01	
H. C. Alleman, attorney district Colorado.....	22 60	
A. E. Buck, clerk district Georgia.....	1, 537 55	
J. R. Bennett, marshal eastern district Michigan.....	2, 267 72	
C. R. V. Blake, clerk northern district Alabama.....	150 00	
W. H. Bradley, clerk northern district Illinois.....	139 60	
F. Brannigan, attorney southern district Mississippi.....	155 00	
L. W. Brown, r. p. m. Vancouver, Wash.....	245 10	
A. H. Beattie, clerk district Montana.....	1, 451 87	
George Bliss, attorney southern district New York.....	2, 400 00	
Samuel Bell, clerk eastern district Pennsylvania.....	500 00	
G. P. Bowen, clerk district Illinois.....	1, 146 26	
R. C. Bellville, clerk district New Jersey.....	100 00	
W. M. Bateman, attorney southern district Ohio.....	42 00	
J. C. Bridgman, Indian agent.....	77 84	
E. R. Campbell, clerk district Tennessee.....	1, 034 86	
J. H. Coggeshall, marshal district Rhode Island.....	1, 165 53	
J. W. Chew, clerk district Maryland.....	585 80	
C. H. Chamberlain, r. p. m. San Francisco, Cal.....	1, 806 98	
H. C. Cowles, clerk district North Carolina.....	553 26	
J. O. Churchill, clerk western district Arkansas.....	891 93	
D. T. Corbin, attorney district South Carolina.....	130 00	
George W. Corey, r. p. m. Cheyenne, Wyo.....	436 40	
E. Darter, clerk district Massachusetts.....	575 01	
W. Dawson, clerk district Massachusetts.....	2, 000 00	
C. Dart, clerk eastern district Texas.....	31 65	
D. J. Davison, clerk eastern district Michigan.....	1, 000 00	
J. W. Dimmick, clerk middle district Alabama.....	541 51	
Carried forward.....	24, 285 45	271, 272, 142 72

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$24, 285 45	\$271, 272, 142 7
George J. Foster, clerk district Dakota	525 00	
M. P. Fillmore, clerk northern district New York.....	500 00	
J. C. Fullerton, r. p. m. Roseburgh, Oreg	53 00	
A. J. Faulk, clerk district Dakota.....	184 85	
H. L. Grant, late stamp-agent	42 50	
R. L. Goodrich, clerk eastern district Arkansas.....	1, 6-6 33	
J. E. Hagood, clerk district South Carolina	633 32	
C. S. Hamilton, marshal eastern district Wisconsin....	1, 3-2 33	
G. R. Hill, clerk northern district Mississippi.....	2, 5-0 44	
J. D. Howland, clerk district Indiana	752 90	
J. W. Haverstick, r. p. m. Los Angeles, Cal	332 25	
E. A. Hollister, clerk district Idaho	50 00	
D. Horlbeck, clerk district South Carolina	609 85	
S. R. Harlow, marshal southern district New York	122 29	
W. H. Hackett, clerk district New Hampshire	1, 400 00	
S. R. Harrington, attorney eastern district Arkansas.....	51 55	
S. Halliday, United States commissioner	549 10	
L. Hubbell, attorney eastern district Wisconsin	189 49	
E. P. Jacobson	430 00	
E. Kurtz, clerk district Wisconsin	457 12	
J. N. Kerns, marshal eastern district Pennsylvania.....	100 00	
D. E. King, surveyor-general	153 41	
A. S. Krekel, clerk western district Missouri.....	1, 96- 23	
N. K. Love, clerk district Iowa	3, 013 60	
J. M. Love, judge district Iowa.....	8, 950 00	
E. O. Locke, clerk southern district Florida.....	109 11	
William McMichael, attorney eastern district Pennsylvania	264 20	
J. L. Mitchell, r. p. m. Pueblo, Colo	2, 4-5 22	
W. W. Murry, attorney western district Tennessee	31 60	
S. C. McCandless, clerk western district Pennsylvania	613 98	
J. A. McCullah, late collector internal revenue fifth district Missouri ..	96 89	
G. T. McConnell, clerk district Washington Territory.....	69 64	
Charles Mason, clerk district northern New York.....	40 56	
J. F. Mason, r. p. m. Falls Saint Croix, Wis	2, 342 50	
J. G. Nicolay, marshal Supreme Court	2 00	
C. A. Newcomb, marshal eastern district Missouri.....	934 20	
G. B. Oveston, r. p. m. Salt Lake City, Utah	491 55	
G. D. Orner, late collector internal revenue, fifth district Missouri.....	96 65	
W. P. Preble, clerk district Maine	486 95	
J. H. Parrish, marshal district Michigan	600 00	
T. F. Purnell, marshal western district Texas	412 29	
S. Plummer, marshal district New Jersey.....	44 50	
R. J. Palen, clerk district New Mexico	37 75	
M. F. Pleasants, clerk eastern district Virginia.....	116 09	
F. J. Parker, clerk eastern district Texas.....	3 45	
T. M. Pugh, r. p. m. Fargo, Dak	200 00	
J. B. Risque, deputy clerk district New Mexico.....	16 55	
N. J. Riddick, clerk district North Carolina	827 65	
E. T. Roe, assistant attorney southern district Illinois	2, 165 00	
G. C. Rives, clerk eastern district Texas	164 20	
W. Robbins, clerk northern district New York.....	110 50	
L. S. B. Sawyer, clerk district California	2, 121 90	
George Smith, marshal western district Missouri	156 08	
R. G. Stuart, r. p. m. Olympia, Wash	1, 150 00	
A. Sharp, marshal District Columbia	37 75	
George T. Swan, clerk southern district Mississippi	175 09	
J. G. Stetson, clerk district Massachusetts	576 11	
William Spencer, clerk United States district court.....	200 00	
H. Slack, marshal district West Virginia	48 10	
James Stout, r. p. m. Boise City, Idaho	1, 712 43	
V. M. C. Silva, r. p. m. Salt Lake City, Utah	482 27	
B. B. Smalley, clerk district Vermont	2, 404 26	
W. R. Thrall, marshal southern district Ohio	11 55	
W. S. Tough, marshal district Kansas	835 20	
N. W. Trimble, clerk southern district Alabama	244 54	
United States courts	2, 769 42	
J. R. Valentine, attorney, Erie, Pa	41 30	
L. P. Waldo, clerk United States court	4, 652 71	
P. Walter, clerk northern district Florida.....	99 00	
R. Wilcox, clerk district Iowa	1, 431 90	
J. W. Wartman, United States commissioner	450 00	
F. Wolcott, marshal district Washington Territory	40 71	
J. M. Welkinson, r. p. m. Marquette, Mich	1, 415 00	
H. R. Whiting, clerk district New Mexico	225 00	
J. C. Wilson, clerk district Kansas	46 60	
J. H. Wing, r. p. m. Bayfield, Wis	2, 227 96	
K. G. White, clerk southern district New York.....	968 20	
Carried forward		88, 240 72
		271, 360, 383 64

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward..... \$271, 360, 383 64

From emolument fees—customs.

C. A. Arthur, collector, New York, N. Y	\$9 25
H. C. Akeley, collector, Michigan, Mich	3, 889 14
F. J. Babson, collector, Gloucester, Mass	1, 899 77
J. F. Babcock, late collector, New Haven, Conn.....	281 86
H. A. Burt, late collector, Superior, Mich	1, 000 73
W. Booth, collector, Baltimore, Md	292 48
J. Brady, jr., collector, Fall River, Mass	6, 1-4 30
S. Cooper, collector, Cape Vincent, N. Y	1, 431 75
J. T. Collins, collector, Brunswick, Ga	685 29
D. G. Carr, late collector, Petersburg, Va	52 97
J. H. Chandler, collector, Superior, Mich	610 27
J. M. Davey, late collector, Genesee, N. Y	3, 395 49
J. B. Dillingham, late collector, Superior, Mich	485 80
R. W. Daniels, collector, Buffalo, N. Y	24, 119 57
Charles Dillingham, naval officer, New Orleans, La	824 59
T. E. Ellsworth, collector, Niagara, N. Y	2, 131 65
A. Elmore, late collector, Mobile, Ala	1, 820 17
E. W. Fox, collector, Saint Louis, Mo	36, 331 83
S. Garfield, collector, Puget Sound, Wash	1, 271 74
E. M. O. Goodrich, surveyor, Philadelphia, Pa	1, 601 24
R. F. Gaggin, collector, Erie, Pa	29 61
W. Harriman, naval officer, Boston, Mass	2, 609 17
J. A. Heistand, naval officer, Philadelphia, Pa	1, 246 26
E. Hahn, surveyor, Troy, N. Y	260 64
P. Hornbrook, surveyor, Evansville, Ind	68 05
C. M. Hamilton, late collector, Key West, Fla	361 08
H. Hazen, collector, Fernandina, Fla	88 61
N. B. Judd, collector, Chicago, Ill	29, 725 07
George Jerome, collector, Detroit, Mich	6, 022 63
J. Jorgenson, collector, Petersburg, Va	94 10
I. N. Keeler, collector, Albany, N. Y	2, 607 04
A. E. King, naval officer, Baltimore, Md	1, 606 59
L. Lee, jr., collector, Norfolk, Va	1, 144 25
H. Lawson, collector, Eastern Maryland	997 64
J. P. Luce, collector, Louisville, Ky	1, 625 46
A. H. Laffin, naval officer, New York	2, 242 77
J. H. Moulton, surveyor, La Crosse, Wis	95 00
G. T. Marshall, collector, New London, Conn	181 69
W. J. McCormick, collector, San Diego, Cal	122 85
N. B. Nutt, collector, Passamaquoddy, Me	1, 497 28
E. S. J. Nealley, collector, Bath, Me	45 93
C. Northrup, collector, New Haven, Conn	3, 690 75
J. Parmerter, collector, Champlain, N. Y	3, 058 51
H. Potter, jr., collector, Pensacola, Fla	6, 715 60
N. Patten, collector, Galveston, Tex	828 44
J. C. Pool, collector, Sandusky, Ohio	324 48
S. P. Remington, collector, Oswegatchie, N. Y	7, 392 19
D. Rumley, late collector, Wilmington, Del	343 62
E. Root, collector, Oswego, N. Y	28, 088 34
J. P. Sanborn, collector, Huron, Mich	9, 174 58
J. A. Starkweather, late collector, Saint Mark's, Fla	145 00
P. S. Slevin, late collector, Miami, Ohio	4, 678 37
G. J. Stannard, late collector, Vermont, Vt	50, 410 06
W. A. Simmons, collector, Boston, Mass	6, 603 59
G. H. Sharp, surveyor, New York	605 07
H. W. Scott, collector, Willamette, Oreg	7, 401 80
J. Shaw, jr., collector, Providence, R. I	363 06
B. G. Shields, collector, Galveston, Tex	1, 041 14
George C. Stevens, collector, Milwaukee, Wis	2, 109 33
George W. True, surveyor, Portland, Me	1, 724 26
A. B. Underwood, surveyor, Boston, Mass	529 81
W. G. Vance, late collector, Key West, Fla	8, 938 35
C. R. Whidden, late collector, Passamaquoddy, Me	13, 974 16
F. N. Wicker, collector, Key West, Fla	3, 155 66
I. Washburn, jr., collector, Portland, Me	907 22
William Wells, collector, Vermont, Vt	41, 217 42
P. G. Watmough, collector, Cuyahoga, Ohio	68 62
F. A. Wilson, late collector, Puget Sound, Wash	591 71
E. H. Webster, late collector, Baltimore, Md	542 92

345, 571 73

From emolument fees—judiciary.

George Andrews, district attorney eastern district Tennessee	352 00
H. M. Aiken, clerk eastern district Tennessee	246 99
S. Bell, clerk eastern district Pennsylvania	1, 096 04
George F. Betts, clerk southern district New York	2, 137 24
W. H. Bradley, clerk United States court	7, 365 09
G. P. Bowen, clerk southern district Illinois	11, 271 38

Carried forward.....

22, 468 74 271, 705, 955 37

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$22, 468 74	\$271, 705, 933 37
R. Crowley, attorney northern district New York.....	575 05	
F. Branigan	315 00	
J. H. Clark, clerk eastern district Missouri.....	378 36	
K. Dexter, clerk Massachusetts	2, 893 20	
M. P. Fillmore, clerk northern district New York	833 45	
G. R. Fox, clerk eastern district Pennsylvania	317 48	
James Graham, late marshal Louisiana	2, 570 67	
J. D. Howland, clerk Indiana	3, 404 29	
S. T. Jones, clerk eastern district New York.....	529 56	
J. T. Lane, attorney Iowa	2, 226 60	
V. S. Lusk, attorney western district North Carolina	3, 244 37	
W. K. Love, clerk district Iowa	374 40	
S. T. McCandless, clerk western district Pennsylvania	522 10	
J. F. Quimby, marshal northern district New York.....	4, 874 02	
B. J. Sponner, marshal district Indiana	952 54	
A. Sharp, marshal District of Columbia.....	3, 165 55	
W. S. Tough, marshal district Kansas.....	768 79	
R. G. Usher, marshal Massachusetts	2 81	
K. G. White, clerk southern district New York	1, 821 08	
G. W. Wells, attorney northern district Mississippi.....	76 25	
		52, 314 91
<i>From proceeds of Government property.</i>		
Treasury Department.....	80, 292 62	
Quartermaster's Department, War	254, 822 01	
Ordnance Department, War	716, 881 23	
Commissary Department, War	16, 581 50	
Medical Department, War	1, 905 37	
Engineer's Department, War.....	8, 927 61	
Pay Department, War.....	58 50	
Adjutant-General's Office, War	179 95	
Signal-Office, War	24 36	
Secretary's office, War	219 01	
Bureau Refugees, Freedmen, and Abandoned Lands, War	24 72	
Bureau Equipment and Recruiting, Navy.....	9, 057 73	
Bureau Provisions and Clothing, Navy.....	2, 416 14	
Bureau Construction and Repair, Navy	125, 075 24	
Bureau Navigation, Navy.....	4, 118 46	
Bureau Ordnance, Navy	6, 257 98	
Bureau Yards and Docks, Navy.....	3, 690 91	
Bureau Steam-Engineering, Navy.....	9, 330 09	
Bureau Secretary's office, Navy	270 22	
House of Representatives.....	104 92	
Government Printing-Office	16, 339 54	
State Department	17, 639 04	
Interior Department.....	3, 605 69	
Department of Justice.....	686 00	
Post-Office Department	200 00	
		1, 278, 693 87
<i>From Pacific Railroad Companies.</i>		
Union Pacific	688, 652 04	
Central Pacific.....	67, 125 28	
Kansas Pacific	112, 291 95	
Central Branch, Union Pacific	11, 875 00	
Sioux City and Pacific	2, 330 64	
		882, 274 91
<i>From interest and sale of Indian lands, bonds, &c.</i>		
Interest and sale of Indian lands, bonds, &c.....		620, 937 67
<i>From premium on sale of coin.</i>		
Premium on sale of coin		3, 979, 379 00
<i>From premium on transfer drafts.</i>		
Premium on transfer drafts		1, 993 16
<i>From conscience fund.</i>		
Conscience fund.....		5, 618 68
<i>From deposits by individuals for expenses of surveying public lands.</i>		
Deposits by individuals for expenses of surveying public lands		122, 910 34
<i>From re-imbursements for salaries of store-keepers.</i>		
Re-imbursements for salaries of store-keepers		3, 440 24
<i>From assessments upon owners for death on shipboard.</i>		
Assessments upon owners for death on shipboard		180 00
<i>From consular receipts.</i>		
Consular receipts		336 47
<i>From mileage of examiners.</i>		
Mileage of examiners		1, 161 10
<i>From rebate on coupons.</i>		
Rebate on coupons		701 97
Carried forward.....		278, 655, 642 38

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$278, 655, 848 32
<i>From profits on coinage of 1, 2, 3, and 5 cent pieces.</i>	
Profits on coinage of 1, 2, 3, and 5 cent pieces.....	130, 000 00
<i>From profits on coinage.</i>	
Profits on coinage.....	252, 711 96
<i>From exemplification of papers and records in General Land-Office.</i>	
Exemplification of papers and records in General Land-Office.....	5, 170 85
<i>From redemption of property under acts of May 9 and June 8, 1872.</i>	
Redemption of property under acts of May 9 and June 8, 1872.....	4, 479 15
<i>From deductions from bullion-deposits.</i>	
Deductions from bullion-deposits.....	69, 945 44
<i>From interest on debts due the United States.</i>	
Interest on debts due the United States.....	12, 357 63
<i>From interest on Nashville and Decatur Railroad bonds.</i>	
Interest on Nashville and Decatur Railroad bonds.....	3, 200 00
<i>From interest on Nashville and Chattanooga Railroad Company bonds.</i>	
Interest on Nashville and Chattanooga Railroad Company bonds.....	20, 000 00
<i>From interest on East Tennessee, Virginia and Georgia Railroad bonds.</i>	
Interest on East Tennessee, Virginia and Georgia Railroad bonds.....	7, 600 00
<i>From trust-funds, interest for support of free schools in South Carolina.</i>	
Trust-funds, interest for support of free schools in South Carolina.....	3, 161 41
<i>From rent of public buildings.</i>	
Rent of public buildings.....	22, 075 80
<i>From relief of sick, disabled, and destitute seamen.</i>	
Relief of sick disabled, and destitute seamen.....	1, 154 33
<i>From tax on circulation, &c., national banks.</i>	
Tax on circulation, &c., national banks.....	7, 268, 379 10
<i>From United States of Colombia on account of indebtedness to United States of America.</i>	
United States of Colombia on account of indebtedness to United States of America....	22, 871 66
<i>From passport-fees.</i>	
Passport-fees.....	27, 600 00
<i>From wages of seamen forfeited by desertion.</i>	
Wages of seamen forfeited by desertion.....	29 53
<i>From fees on letters-patent.</i>	
Fees on letters-patent.....	728, 919 80
<i>From premium on gold bars.</i>	
Premium on gold bars.....	22 84
<i>From re-imbursements to United States on account of contingent expenses of United States and British Claims Commission.</i>	
Re-imbursements to United States on account of contingent expenses of United States and British Claims Commission.....	48, 245 48
<i>From re-imbursements to United States for moneys advanced to indebtedness of District of Columbia.</i>	
Re-imbursements to United States for moneys advanced to indebtedness of District of Columbia.....	237, 132 72
<i>From donations toward liquidating the public debt.</i>	
Donations toward liquidating the public debt.....	5, 452 10
<i>From tax on seal-skins.</i>	
Tax on seal-skins.....	317, 494 75
<i>From rent of land acquired under internal-revenue laws.</i>	
Rent of land acquired under internal-revenue laws.....	630 65
<i>From copyright-fees.</i>	
Copyright-fees.....	12, 426 64
<i>From forfeitures by contractors.</i>	
Forfeitures by contractors.....	11, 102 78
<i>From difference of pay to certain members of the Forty-third Congress.</i>	
Differences of pay to certain members of the Forty-third Congress.....	5, 164 69
<i>From bribes to United States officers.</i>	
Bribes to United States officers.....	26 21
<i>From sale of captured Indian ponies.</i>	
Sale of captured Indian ponies.....	5, 095 50
<i>From rent of property purchased at direct-tax sales.</i>	
Rent of property purchased at direct-tax sales.....	2, 396 07
<i>From proceeds of sale of property acquired under internal-revenue laws.</i>	
Proceeds of sale of property acquired under internal-revenue laws.....	782 55
Carried forward.....	287, 881, 478 02

General account of the receipts and expenditures, &c.—Continued.

TO RECEIPTS.

Brought forward.....	\$287, 861, 478 00
<i>From deductions on mutilated notes and currency.</i>	
Deductions on mutilated notes and currency.....	2, 219 33
<i>From internal and coastwise intercourse fees.</i>	
Internal and coastwise intercourse fees	4, 151 35
<i>From amount of salary due B. G. Canfield as a member of the Forty-third Congress, and returned to the United States as a donation.</i>	
Amount of salary due B. G. Canfield as a member of the Forty-third Congress, and returned to the United States as a donation	485 45
<i>From amount of salary due S. B. Chittenden as a member of the Forty-third Congress, and returned to the United States as a donation.</i>	
Amount of salary due S. B. Chittenden as a member of the Forty-third Congress, and returned to the United States as a donation	457 77
<i>From retroactive increase of salary of certain Senators and members of Congress returned as a donation.</i>	
Retroactive increase of salary of certain Senators and members of Congress returned as a donation	4, 704 00
<i>From re-imbursement to United States on account of expenses of survey of the Nolan private land-claim in Colorado.</i>	
Re-imbursement to the United States on account of expenses of survey of the Nolan private land-claim in Colorado	1, 570 16
<i>From profits on purchase of bonds for sinking-fund.</i>	
Profits on purchase of bonds for sinking-fund	1, 370 62
<i>From proceeds of town-lots at Sault Ste. Marie.</i>	
Proceeds of town-lots at Sault Ste. Marie.....	731 50
<i>From sale of confiscated property.</i>	
Sale of confiscated property.....	10, 478 01
<i>From sale of ordnance material, Navy Department.</i>	
Sale of ordnance material, Navy Department	32, 722 64
<i>From sale of ordnance material, War Department.</i>	
Sale of ordnance material, War Department.....	52, 221 36
<i>From miscellaneous items.</i>	
Miscellaneous items.....	1, 400 00
<i>From fractional currency.</i>	
Fractional currency.....	36, 612, 800 00
<i>From legal-tender notes.</i>	
Legal-tender notes	103, 907, 958 00
<i>From coin certificates.</i>	
Coin certificates.....	70, 250, 100 00
<i>From funded loan of 1881.</i>	
Funded loan of 1881.....	96, 505, 700 00
<i>From certificates of deposits, act of June 8, 1872.</i>	
Certificates of deposits, act of June 8, 1872.....	80, 695, 000 00
Total receipts	<u>675, 971, 637 10</u>

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

LEGISLATIVE.

Senate.

Salaries and mileage of Senators.....	\$39,382 11
Salaries officers and employés.....	138,956 31
Contingent expenses:	
Stationery and newspapers.....	14,395 86
Clerks to committees, pages, &c.....	36,524 77
Fuel for heating-apparatus.....	9,943 18
Furniture and repairs.....	8,661 12
Labor.....	26,760 45
Folding documents.....	8,000 00
Packing-boxes.....	740 00
Miscellaneous items.....	5,386 62
Salaries of Capitol police.....	30,154 00
Horses and carryalls.....	5,877 50
Salary of telegraph operator.....	1,181 52
Postage.....	100 00
Expenses, &c., Congressional Directory.....	1,200 00
Reporting proceedings and debates.....	18,750 00
Joint Select Committee to prepare a suitable form of government for District of Columbia.....	4,725 01
Joint Select Committee to inquire into the affairs of District of Columbia.....	480 00
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	701,218 65

From which deduct the following repayment:

Salaries temporary clerks Senate.....	250 53
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Total expenditures Senate..... \$700,968 12

House of Representatives.

Salaries and milage of Members and Delegates.....	1,472,333 86
Salaries officers and employés.....	221,155 40
Contingent expenses:	
Clerks to committees.....	32,767 62
Cartage.....	2,725 80
Folding documents.....	45,814 44
Fuel.....	8,000 00
Horses and carriages.....	8,506 50
Furniture and repairs.....	9,933 86
Packing-boxes.....	3,020 00
Newspapers and stationery.....	51,495 09
Pages and mail-boys.....	10,330 00
Miscellaneous items.....	78,353 86
Salaries of Capitol police.....	29,194 88
Postage.....	500 00
Reporting proceedings House of Representatives.....	26,875 00
Equestrian statue of Nathaniel Greene.....	5,000 00
Payment for contesting seats Forty-third Congress.....	34,875 18
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	2,040,881 49

From which deduct the following repayment:

By stationary for committees.....	50 70
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Total expenditures House of Representatives..... 2,040,830 79

Congressional Printer.

Salaries office of Congressional Printer.....	11,336 40
Contingent expenses.....	1,000 00
Public Printing and binding.....	1,658,965 85
Lithographing and engraving.....	14,649 34

Total expenditures Congressional Printer..... 1,685,951 59

Library of Congress.

Salaries Library of Congress.....	29,294 04
Increase of Library of Congress.....	18,483 43
Contingent expenses.....	2,493 18
Works of art for the Capitol.....	22,500 00
Plans for buildings.....	902 70

Total expenditures Library of Congress..... 73,673 35

Botanic Garden.

Salaries Botanic Garden.....	12,145 98
Improving Botanic Garden.....	16,925 00
Improving buildings Botanic Garden.....	2,988 04

Total expenditures Botanic Garden..... 32,059 02

Carried forward..... 4,533,482 87

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward..... \$4,533,482 87

Court of Claims.

Salaries of judges, &c., Court of Claims.....	\$30,087 25
Contingent expenses Court of Claims	3,000 00
Reporting decisions Court of Claims	1,000 00
Payment of judgments Court of Claims.....	516,531 35
Furniture and repairs Court of Claims	1,000 00

Total expenditures Court of Claims..... 551,618 60

EXECUTIVE.

Executive proper.

Salary of the President.....	50,000 00
Salary of the Vice-President.....	8,000 00
Salaries Executive office	13,800 00
Contingent expenses	6,000 00
Postage	319 00
Promoting the efficiency of the civil service.....	1,046 30

Total expenditures Executive proper 79,165 30

Department of State.

Salaries Department of State	96,238 28
Additional salary to disbursing clerk Department of State.....	500 02
Publishing laws	54,226 32
Proof-reading, &c	602 25
Stationery, furniture, &c	4,533 97
Books and maps for Department of State	350 89
Contingent expenses Department of State	24,006 29
Postage.....	1,122 15
Salaries and expenses of southern claims commission.....	51,800 00
Editing, &c., revised and annual statutes.....	19,405 07
Lithographing	413 46

Total expenditures Department of State..... 253,200 79

Foreign intercourse.

Salaries and expenses United States and Spanish commission	14,021 51
Salaries and expenses United States and British claims commission....	2,093 25
Salaries United States and Mexican claims commission	16,363 06
Contingent expenses United States and Mexican claims commission....	4,000 00
Survey of boundary between United States and British possessions....	39,865 00
Salaries of ministers, &c	233,296 07
Salaries of secretaries of legation.....	21,663 33
Salary of private amanuensis of minister to Great Britain.....	2,500 00
Contingent expenses foreign missions.....	61,920 28
Salaries of consuls, &c	462,861 43
Salaries of interpreters to consulates in China, Japan, and Siam.....	10,209 60
Salaries of marshals for consular courts	5,903 05
Expenses for interpreters, guards, &c., Turkish dominions	2,732 22
Contingent expenses United States consulates	159,518 98
Prisons for American convicts	21,213 07
Bringing home criminals.....	530 25
Relief and protection of American seamen	35,099 21
Rescuing shipwrecked seamen	1,896 56
Salaries of consular officers not citizens.....	3,236 86
Consular receipts	32,225 02
Annual expenses of Cape Spartel light	285 00
International Exhibition	26,300 00
Rent of court-house and jail in Japan	4,526 58
Allowance to widows, &c., of diplomatic officers who die abroad.....	907 83
International Exposition at Vienna	6,172 66
Repaying Brazil moneys erroneously claimed by and paid to United States	55,961 47
Expenses attending the visit of the King of the Hawaiian Islands.....	19,979 96
Loss on bills of exchange, consular service	22 18
Salaries and expenses of commission of Alabama claims.....	84,374 70
Awards to British claimants.....	1,929,819 00
	3,259,598 13

From which deduct the following repayments:

Tribunal of arbitration at Geneva.....	\$2,452 00
Estates of decedent trust funds.....	35,849 90

38,301 90

Total expenditures foreign intercourse..... 3,221,296 23

Carried forward 8,638,681 79

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward..... \$8, 638, 851 70

Treasury Department.

Salaries office Secretary of Treasury	\$476, 698 97
Supervising Architect	31, 423 51
First Comptroller	72, 454 75
Second Comptroller	110, 926 97
Commissioner of Customs	49, 159 02
First Auditor	72, 908 81
Second Auditor	206, 583 22
Third Auditor	246, 801 97
Fourth Auditor	77, 697 46
Fifth Auditor	51, 304 83
Auditor for the Post-Office Department	299, 620 00
Treasurer	179, 581 44
loans	214, 780 00
temporary clerks	20, 000 00
Register	75, 397 50
loans	167, 940 00
Comptroller of the Currency	121, 064 01
Comptroller of the Currency, re-imburseable:	
By miscellaneous covering warrant No. 426,	
third quarter 1875	\$12, 410 80
By repayment warrant No. 1162, third quar-	
ter 1875	1, 289 20
Commissioner of Internal Revenue	13, 700 00
Light-House Board	335, 166 80
Bureau of Statistics	14, 201 91
temporary clerks	59, 403 23
Stationery for Treasury Department	37, 249 57
Postage for Treasury Department	49, 524 24
Contingent expenses, binding, newspapers, &c	142, 393 70
investigation of accounts, &c	12, 000 00
freight, telegrams, &c	4, 000 00
rent, &c	5, 000 00
horses, wagons, &c	13, 100 00
ice, &c	5, 400 00
fuel, &c	11, 000 00
gas, &c	13, 654 01
carpets and repairs	22, 175 00
furniture, &c	12, 300 00
miscellaneous items	22, 475 80
Examination of national-bank-note plates	21, 224 11
Repairs of sidewalk Fifteenth-street front of Treasury	705 75
Transportation of United States securities	15 67
Labor and expenses of engraving and printing	76, 452 41
Machinery for maceration of national notes, &c	1, 104, 160 29
Salaries Bureau of Engraving and Printing	10, 000 00
Paper for notes, bonds, and other securities	26, 200 00
Material for work of engraving and printing	175, 000 00
Engraver's tools, machinery, &c	139, 856 71
Two months additional pay to discharged clerks and employés	50, 000 00
	90, 991 00

Total expenditures Treasury Department..... 5, 001, 692 66

Independent Treasury.

Salaries office of assistant treasurer at Baltimore	23, 940 00
Boston	34, 126 56
Charleston	9, 560 00
Chicago	15, 189 18
Cincinnati	15, 260 00
New Orleans	16, 280 00
New York	146, 024 34
Philadelphia	39, 898 23
Depositary at Pittsburgh	3, 920 00
Assistant treasurer at Saint Louis	15, 800 00
San Francisco	25, 160 00
Depositary at Santa Fé	4, 640 00
Tucson	1, 875 00
Designated depositaries	6, 142 09
Contingent expenses Independent Treasury	95, 159 57
Checks and certificates of deposits Independent Treasury	8, 932 80
	461, 907 77

From which deduct the following repayment:

Salaries special agents Independent Treasury	1, 528 00
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Total expenditures Independent Treasury..... 460, 379 77

Carried forward..... 14, 100, 924 13

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward..... \$14, 100, 924 13

Mint, branches, and assay-offices.

Salaries Mint at Philadelphia	\$37, 200 00
Wages of workmen Mint at Philadelphia.....	243, 931 03
Contingent expenses Mint at Philadelphia	86, 420 02
Freight on bullion Mint at Philadelphia	10, 100 86
Salaries branch mint at Carson City, Nev	24, 433 61
Wages of workmen branch mint at Carson City, Nev	103, 000 00
Contingent expenses branch mint at Carson City, Nev.....	201, 469 80
Salaries United States assay-office at Charlotte, N. C	3, 300 00
Wages of workmen United States assay-office at Charlotte, N. C	315 50
Contingent expenses United States assay-office at Charlotte, N. C.....	1, 404 99
Salaries branch mint at Denver, Colo	10, 400 00
Wages of workmen branch mint at Denver, Colo	15, 335 00
Contingent expenses branch mint at Denver, Colo.....	5, 000 00
Salaries branch mint at Denver, Colo	25, 666 67
Wages of workmen branch mint at Denver, Colo	271, 252 21
Contingent expenses branch mint at Denver, Colo.....	97, 208 78
Salaries assay-office at Boise City, Idaho	6, 984 00
Wages of workmen assay-office at Boise City, Idaho	2, 529 84
Contingent expenses assay-office at Boise City, Idaho	3, 933 55
Salaries assay-office at New York, N. Y	35, 964 40
Contingent expenses United States mints and assay-offices.....	1, 455 92
Wages of workmen assay-office, New York, N. Y	67, 305 06
Contingent expenses assay-office, New York, N. Y	55, 000 00
Artesian well United States Mint at Philadelphia, Pa.....	10, 000 00
Salaries mint of the United States at New Orleans, La	3, 319 33
Wages of workmen United States mint at New Orleans, La	2, 3-0 00
Contingent expenses United States mint at New Orleans, La.....	4, 539 25
Salaries office Director of the Mint.....	16, 960 00
Recoinage of gold coin	54, 990 04
Wastage in refining silver	1, 907 07
Loss in redemption of old copper cents.....	5, 139 48

Total expenditures Mint, branches, &c..... 1, 408, 846 41

Territorial governments.

Salaries governor, &c., Territory of Arizona.....	14, 741 76
Legislative expenses, Territory of Arizona	19, 897 00
Contingent expenses, Territory of Arizona	1, 000 00
Salaries governor, &c., Territory of Colorado.....	12, 788 44
Legislative expenses, Territory of Colorado	1, 998 92
Contingent expenses, Territory of Colorado	1, 000 00
Salaries governor, &c., Territory of Dakota	12, 875 00
Legislative expenses, Territory of Dakota.....	24, 100 04
Contingent expenses, Territory of Dakota	1, 000 00
Salaries governor, &c., Territory of Idaho	12, 025 03
Legislative expenses, Territory of Idaho.....	29, 361 85
Contingent expenses, Territory of Idaho	1, 000 00
Salaries governor, &c., Territory of Montana.....	13, 545 41
Legislative expenses, Territory of Montana.....	25, 010 25
Contingent expenses, Territory of Montana.....	1, 000 00
Salaries governor, &c., Territory of New Mexico	12, 500 00
Legislative expenses, Territory of New Mexico.....	5, 592 95
Contingent expenses, Territory of New Mexico	1, 000 00
Salaries governor, &c., Territory of Utah.....	14, 125 00
Legislative expenses, Territory of Idaho.....	3, 386 84
Contingent expenses, Territory of Idaho	1, 000 00
Salaries governor, &c., Territory of Washington.....	12, 750 00
Legislative expenses, Territory of Washington.....	8, 921 76
Contingent expenses, Territory of Washington.....	1, 000 00
Salaries governor, &c., Territory of Wyoming	13, 177 89
Legislative expenses, Territory of Wyoming	1, 417 24
Contingent expenses, Territory of Wyoming	979 15
Salaries, government of the District of Columbia.....	1, 833 74

Total expenditures territorial governments 243, 628 27

Coast Survey.

Survey of the Atlantic and Gulf coasts.....	374, 914 25
Survey of the western coast	230, 988 79
Geodetic surveying, Coast Survey.....	50, 000 00
Vessels for the Coast Survey.....	112, 948 01
Publishing observations, Coast survey	8, 993 95
Survey of the South Pass and bar of the Mississippi River.....	5, 000 00
	782, 845 00

Carried forward..... 15, 758, 796 81

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$782,815 00	\$15,758,798 81
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From which deduct the following repayments:

Pay and rations of engineers	\$2,071 23
Survey of the Florida reefs and key	38 50
Observations in Europe of the eclipse of the sun.....	99 83

2,209 56

Total expenditure Coast Survey.....	780,635 44
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Public buildings.

Branch mint building, San Francisco, Cal.....	141,703 68
Treasury building, Washington, D. C.....	43,214 60
Post-office and sub-treasury, Boston, Mass.....	772,224 43
Post-office and court-house, New York, N. Y.....	1,500,150 70
Post-office and court-house, Indianapolis, Ind.....	51,419 38
Court-house and post-office Omaha, Nebr.....	58,757 26
Court-house and post-office, Columbia, S. C.....	152,963 91
Court-house and post-office, Raleigh, N. C.....	78,076 45
Court-house and post-office, Utica, N. Y.....	15 00
Court-house and post-office, Philadelphia, Pa.....	1,494,223 46
Court-house and post-office, Trenton, N. J.....	97,615 00
Building State, War, and Navy Departments	924,996 58
Building State, War, and Navy Departments, (east wing).....	232,765 63
Furniture for building for State, War, and Navy Departments.....	26,000 00
Heating and lighting building for State, War, and Navy Departments..	3,062 96
Building for Little Sisters of the Poor, District of Columbia.....	25,000 00
Sub-treasury building at San Francisco, Cal.....	3,781 00
Assay-office building, Helena, Mont.....	4,075 25
Penitentiary in Wyoming Territory.....	2,914 30
Building for Womens' Christian Association, District of Columbia.....	3,883 20
Penitentiary building at Deer Lodge, Mont.....	6,000 00
Penitentiary building at Steilacoom, Wash.....	6,136 83
Post-office at Jersey City, N. J.....	500 00
Post-office at Dover, Del.....	181 00
Court-house at Washington, D. C.....	3,000 00
Court-house at Parkersburgh, W. Va.....	80,508 18
Court-house and post-office at Atlanta, Ga.....	645 59
Court-house and post-office at Covington, Ky.....	338 00
Court-house and post-office at Grand Rapids, Mich.....	69,996 01
Court-house and post-office at Lincoln, Nebr.....	36,156 34

5,820,306 74

From which deduct the following repayments:

Building State, War, and Navy Departments, (south wing)	\$137,765 63
Ten per cent. for contingencies, court-house and post-office	
at Springfield, Ill.....	3,886 60
Erection of court-house and post-office at Springfield, Ill.....	393 32

142,045 55

Total expenditures public buildings.....	5,678,261 19
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Treasury miscellaneous.

Expenses of the national currency.....	330,978 27
Expenses of the national loan	2,444 47
Refunding national debt	150,255 51
Suppressing counterfeiting and fraud.....	120,615 20
Collecting mining statistics	18,500 00
Vaults, safes, and locks, for public buildings.....	103,487 05
Plans for public buildings.....	6,317 85
Expenses of inquiry respecting food-fishes	3,826 12
Illustrations for report on food-fishes	1,000 00
Propagation of food-fishes.....	47,500 00
Defending claims for cotton seized	14,290 75
Salaries steamboat-inspection service.....	173,000 00
Contingent expenses steamboat-inspection service.....	39,392 02
Payment for coins, nickels, &c., destroyed at Chicago.....	809 04
Repayments for lands sold for direct taxes	23,920 00
Expenses of Smithsonian Institution.....	39,050 88
Return of proceeds of captured and abandoned property.....	880,619 34
Collection of captured and abandoned property, records, and evidence	
respecting same	630 50
Refunding taxes illegally collected	893 00
Refunding moneys erroneously received and covered into the Treasury..	1,081 04
Refunding proceeds of cotton seized.....	36,938 72
Inquiries into the cause of steam-boiler explosions.....	8,474 01
Fire department District of Columbia	59,291 66
Payment of the indebtedness of the District of Columbia, act June 23,	
1874.....	1,300,000 00
Purchase and management of the Louisville and Portland Canal, act	
March 3, 1873, and May 11, 1874.....	107,794 31

Carried forward.....	3,471,170 64	22,217,695 44
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General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$3, 471, 170 64	\$22, 217, 085 4
Refunding money for land redeemed.....	980 23	
Re-issuing national currency	64, 244 76	
Trust-fund interest for support of free schools in South Carolina	3, 900 00	
Expenses board of health, District of Columbia	32, 280 00	
Salaries board of health, District of Columbia	9, 168 50	
Payment of interest on 3 65 bonds, District of Columbia	154, 554 64	
Refunding to the District of Columbia expenditures on account of salaries and 3.65 bonds, act March 3, 1875	46, 202 70	
Re-imbursement to city and county of San Francisco for improvement of street	8, 269 33	
Payments of checks of Roger S. Greene, United States district judge... ..	562 79	
Refunding to national banking association excess of duty, act March 2, 1867	258 40	
General expenses District of Columbia	232, 265 86	
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	4, 023, 797 85	
From which deduct the following repayments:		
Outstanding liabilities.....	13, 235 66	
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Total expenditures Treasury miscellaneous		4, 010, 562 19

War Department.

Salaries office of Secretary of War.....	85,375 92
Contingent expenses office of Secretary of War	11,986 52
Salaries office of Adjutant-General	318,299 06
Contingent expenses office of Adjutant-General	7,999 51
Salaries office of Quartermaster-General	170,936 12
Contingent expenses office of Quartermaster-General.....	6,982 82
Salaries office of Commissary-General	37,809 57
Contingent expenses office Commissary-General	6,997 69
Salaries office of Surgeon-General	188,080 00
Contingent expenses office of Surgeon-General.....	6,995 75
Salaries office of Paymaster-General	77,380 45
Contingent expenses office of Paymaster-General.....	4,000 00
Salaries office of Chief Engineer	30,443 48
Contingent expenses office of Chief Engineer	2,999 73
Salaries office of Chief of Ordnance	26,930 00
Contingent expenses office of Chief of Ordnance	2,000 00
Salaries Bureau of Military Justice	13,240 00
Contingent expenses Bureau of Military Justice	499 86
Salaries office of Chief Signal-Officer	4,369 24
Salaries office of Inspector-General	2,640 00
Salaries superintendent, &c., War Department building	5,970 00
Contingent expenses War Department building.....	7,981 87
Salaries superintendent, &c., building corner Seventeenth and F streets.....	4,570 00
Contingent expenses building corner Seventeenth and F streets.....	8,000 00
Salaries superintendent, &c., building corner Fifteenth and F streets ..	5,290 00
Contingent expenses building corner Fifteenth and F streets	12,493 83
Salaries of employes public buildings and grounds, under Chief En- gineer.....	46,368 00
Contingent expenses public buildings and grounds, under Chief En- gineer.....	2,000 00
Repairs of navy-yard and upper bridges.....	7,000 00
Repairs, fuel, &c., Executive Mansion.....	25,000 00
Improvement and care of public grounds.....	131,350 00
Lighting, &c., Capitol, Executive Mansion, &c.....	40,742 38
Washington Aqueduct	44,399 65
Support and treatment of transient paupers.....	15,000 00
Chain bridge across Potomac River	4,980 00
Repairs of water-pipes and fire-plugs.....	10,000 00
Statue of General John A. Rawlins	3,000 00
Salary superintendent of building occupied by Commissary-General ...	250 00
Salary of superintendent of building corner of Fifteenth and G streets.	140 83
Salary of superintendent of building on Tenth street	170 50
Postage War Department.....	69,469 71
Purchase of lot and building on F street, west of Winder's building....	35,000 00
Purchase of house and lot adjoining Army Medical Museum	3,500 00
Telegraph to connect the Capitol with the Government Printing-Office.	1,000 00
Anacostia bridge, Washington, D. C.....	146,000 00
Bronze statue of Jefferson	1,013 00
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	1,637,295 49
From which deduct the following repayments:	
Modifications of building corner Seventeenth and F streets	\$5 15
Copying papers in matter of trial of Captain Hurtt.....	32
	<hr/>
	5 47

Carried forward..... 27, 865, 547 65

*General account of the receipts and expenditures, &c.—Continued.***BY EXPENDITURES.**

Brought forward..... \$27, 863, 547, 65

Navy Department.

Salaries office of Secretary of Navy	\$35, 230 40
Contingent expenses office of Secretary of Navy.....	5, 000 00
Salaries Bureau of Yards and Docks	12, 797 00
Contingent expenses Bureau of Yards and Docks	1, 800 00
Salaries Bureau of Equipment and Recruiting	11, 978 80
Contingent expenses Bureau of Equipment and Recruiting	830 00
Salaries Bureau of Navigation	6, 381 80
Contingent expenses Bureau of Navigation	800 00
Salaries Bureau of Ordnance	9, 574 40
Contingent expenses Bureau of Ordnance	800 00
Salaries Bureau of Construction and Repair.....	12, 964 00
Contingent expenses Bureau of Construction and Repair.....	800 00
Salaries Bureau of Steam-Engineering	7, 786 20
Contingent expenses Bureau of Steam-Engineering	1, 000 00
Salaries Bureau of Provisions and Clothing	14, 760 00
Contingent expenses Bureau of Provisions and Clothing	800 00
Salaries Bureau of Medicine and Surgery	4, 972 60
Contingent expenses Bureau of Medicine and Surgery.....	400 00
Salaries superintendent, &c., Navy Department building	5, 290 00
Contingent expenses Navy Department building.....	7, 000 00
Expenses incurred by reason of fire at Navy Department building.....	12, 000 00
Postage for the Navy Department	24, 239 34

Total expenditures Navy Department..... 181, 224 54

Post-Office Department.

Salaries Post-Office Department.....	446, 612 39
Contingent expenses Post-Office Department.....	66, 100 00
Deficiency in postal revenues.....	6, 562, 216 30
Steamship service between San Francisco, Japan, and China.....	500, 000 00
Steamship service between United States and Brazil.....	150, 000 00
Postage for the Post-Office Department	664, 775 50
Purchasing law-books for the Post-Office Department	2, 000 00
General Post-Office building, Washington, D. C., (act June 23, 1874)	99, 316 14
	8, 491, 020 33

From which deduct the following repayment:

Deficiency in the money-order system..... 570 20

Total expenditures Post-Office Department..... 8, 490, 450 13

Department of Agriculture.

Salaries Department of Agriculture.....	77, 059 12
Collecting agricultural statistics.....	12, 000 00
Purchase and distribution of valuable seeds.....	66, 204 89
Museum Department of Agriculture.....	2, 216 45
Furniture, cases, and repairs, Department of Agriculture.....	3, 602 40
Library Department of Agriculture	1, 059 10
Laboratory Department of Agriculture	1, 390 49
Experimental garden Department of Agriculture	7, 856 83
Contingent expenses Department of Agriculture.....	10, 915 91
Improvement of grounds Department of Agriculture	17, 974 91
Postage Department of Agriculture.....	42, 959 09
Publishing report of Commissioner of Agriculture.....	46, 700 00

Total expenditures Department of Agriculture..... 289, 939 19

Department of Justice.

Salaries Department of Justice	107, 880 75
Rent of building Department of Justice.....	13, 999 96
Contingent expenses Department of Justice	15, 976 23
Salaries of commissioners to codify the laws	6, 475 03
Salary warden of jail District of Columbia	2, 000 00
Defending claims under convention with Mexico	500 00
Prosecution of crimes.....	28, 273 58
Defending suits and claims for seizure of captured and abandoned property	26, 124 00
Prosecution and collection of claims	2, 460 00
Current expenses reform-school.....	11, 060 67
Support of convicts	8, 874 77
Publishing violation of intercourse acts and frauds.....	10, 703 92
Postage Department of Justice	3, 770 11

Carried forward..... 36, 827, 161 51

*General account of the receipts and expenditures, &c.—Continued.***BY EXPENDITURES.**

Brought forward.....	\$238, 090 02	\$36, 827, 101 31
Salaries and expenses Metropolitan police	208, 006 02	
Publishing opinions of Attorney-General	1, 000 00	
Buildings and grounds Reform-school District of Columbia.....	11, 750 00	
	<hr/> 458, 855 64	
From which deduct the following repayment:		
Repairing City-hall building.....	32 71	
Total expenditures Department of Justice		458, 822 93
<i>Judicial.</i>		
Salaries of justices, &c., Supreme Court	98, 000 00	
Salaries of circuit judges	54, 000 00	
Salaries of district judges.....	178, 780 33	
Salaries of district attorneys.....	18, 994 60	
Salaries of district marshals	11, 852 70	
Salaries of justices and judges of supreme court District of Columbia..	20, 500 00	
Expenses United States courts.....	3, 322, 182 27	
Total expenditures judicial		3, 704, 309 90
<i>Relief accounts.</i>		
Cost adjudged against eastern band of Cherokees.....	9, 444 25	
Relief of the suffering poor of the District of Columbia	10, 000 00	
Payment to John C. Hosmer	338 00	
Relief of J. E. D. Cozens, of Saint Louis.....	2, 000 00	
Relief of John Aldredge	7, 795 08	
Relief of Courtland Parker, administrator	13, 254 67	
Medals to Captain Jared S. Crandel <i>et al</i>	174 75	
Relief of John Brennan.....	643 00	
For the relief of certain inhabitants of East Florida	427 00	
Relief of Joseph J. Peter	5, 000 00	
Re-imbusement to city of Boston for improvement of Chelsea street....	1, 638 53	
Special distribution of seeds to sufferers from grasshopper-ravages....	30, 000 00	
Payment to D. B. Allen & Co., for carrying United States mail.....	21, 543 00	
Relief of Mrs Susan A. Shelby.....	10, 351 02	
Payment of witness-fees to W. D. Mims	111 00	
Payment to Dempsey & O'Toole.....	588 66	
Payment to R. A. Connolly, amount of draft destroyed in Chicago.....	1, 454 82	
Payment to administrator of A. F. Reynolds.....	1, 282 35	
Payment of judgment recovered by J. P. Tweed against B. F. Flanders.	13, 129 96	
Payment to Dempsey & O'Toole for loss sustained by annulment of con- tract with Post-Office Department	29, 433 89	
Payment to Mrs. Nancy Day, widow.....	792 46	
Payment of legal services rendered by Edmund Randolph	12, 000 00	
Purchase and restoration to the family of Marquis de Lafayette of watch presented to him by General George Washington.....	241 00	
Relief of F. E. Spinner	161 00	
Relief of William Walker, of Milton, Wis	369 45	
Relief of legal representatives of J. S. Collins.....	30, 058 83	
Relief of William I. Blackstone.....	972 00	
Relief of Joseph S. Read	395 72	
Relief of Andrew Mason	10, 000 00	
Relief of Col. E. McCarty	1, 450 00	
Relief of Emanuel Small <i>et al</i>	110 00	
Relief of James Coats, of Jackson, Miss.....	800 00	
Relief of J. and W. R. King, of New Bedford, Mass.....	642 22	
Relief of Peter S. Patton	420 00	
Relief of Marcus Otterbourg, late consul, city of Mexico	3, 177 06	
Relief of Charles J. Sands, of Brooklyn, N. Y.....	202 39	
Relief of Benjamin W. Reynolds	15 65	
Relief of A. Henderson, late consul at Londonderry	234 71	
Total expenditures relief accounts		
<i>Customs service.</i>		
Collecting revenue from customs.....	\$7, 028, 521 60	
Building or purchase of such vessels as may be required for revenue service	80, 240 74	
Unclaimed merchandise.....	4, 650 14	
Compensation of persons employed in insurrectionary States.....	4, 068 65	
Refunding moneys erroneously received and covered into the Treasury.	230 00	
Repayment to importers excess of deposits	1, 863, 657 85	
Debentures and other charges	2, 284 57	
Debentures or drawbacks, bounties or allowances.....	1, 628, 562 17	
Refunding duties per 4th section act March 3, 1871.....	9, 810 93	
Drawback on certain articles imported into district of Chicago.....	481 28	
Additional compensation to collectors.....	274 97	
Carried forward.....	10, 620, 783 10	41, 210, 946 81

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$10,620,783 10	\$41,210,946, 81
Expenses of revenue-cutter service	897,985 85	
Construction of revenue-vessels	6,767 29	
Construction steam revenue-vessels—Pacific	1,079 79	
Furniture, and repairs of same, for public buildings.....	153,706 61	
Fuel, lights, and water for public buildings	295,633 36	
Pay of custodians and janitors	86,106 98	
Repairs and preservation of public buildings.....	193,742 56	
Heating-apparatus for public buildings.....	102,439 67	
Distributive shares of fines, &c	227 69	
Collecting information for trade	787 51	
Compensation in lieu of moieties.....	67,134 18	
Metric standard weights and measures.....	3,994 78	
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	12,429,209 36	

From which deduct the following repayments:

Refunding proceeds of goods seized and sold	\$1,686 42	
Distributive shares of fines, penalties, and forfeitures.....	531 43	
	<hr/>	
	2,217 85	

Total expenditure customs service..... 12,427,591 51

Marine-hospital service.

Marine-hospital service.....	404,390 60	
Marine hospital, San Francisco	68,087 74	
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Total expenditure marine-hospital service		472,478 34

Public buildings.

Custom-house, Bath, Me.....	4,407 63	
Custom-house and post-office, Rockland, Me.....	69,602 76	
Custom-house, Burlington, Vt	5,933 60	
Boston, Mass	25,000 00	
Custom-house and post-office, Newport, R. I	1,000 00	
Hartford, Conn	216,805 56	
Custom-house, New Haven, Conn.....	1,353 80	
Albany, N. Y.....	5,612 10	
Charleston, S. C	53,060 65	
New Orleans, La	196,596 02	
Custom-house and post-office, Cincinnati, Ohio.....	717,789 95	
Subtreasury, Chicago, Ill	819,377 16	
Custom-house, Evansville, Ind.....	10,056 19	
Nashville, Tenn	386 00	
Knoxville, Tenn	21,789 12	
Custom-house and court-house, Memphis, Tenn	200 00	
Custom-house and post-office, Port Huron, Mich.....	89,282 18	
Custom-house, Milwaukee, Wis.....	38,433 70	
Saint Louis, Mo	1,222,634 10	
Saint Paul, Minn.....	27 00	
Appraiser's stores, San Francisco, Cal.....	89,471 62	
Custom-house, Portland, Oreg.....	71,332 07	
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	3,660,151 21	

From which deduct the following repayments:

Custom-house, Portland, Me	6 67	
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Total expenditure public buildings

3,660,144 54

Light-house Establishment.

Day-beacons, Maine and Massachusetts.....	5,000 00	
Monhegan light-station	5,000 00	
Juniper Island light-station, Vermont.....	1,000 00	
Colchester Reef light-station, Vermont.....	5,000 00	
Avery's Rock light-station	8,309 52	
Portland Breakwater light-station	6,000 00	
Egg Rock light-station	8,309 51	
Petit Menan light-station	5,000 00	
India Isle light-station	9,000 00	
Long Point light-station, Massachusetts	13,000 00	
East Chop light-station, Massachusetts	5,000 00	
Nausett Beach light-station	5,000 00	
Block Island light-station, Rhode Island	38,910 78	
Bullock's Point beacon, Rhode Island.....	6,500 00	
Southwest Ledge light-station, Connecticut.....	42,000 00	
Stonington Harbor light-station, Connecticut	1,500 00	
Saybrook light-station, Connecticut.....	1,500 00	
Rebuilding beacon-light, Bridgeport, Conn.....	5,500 00	
Race Rock light-station, Connecticut	65,331 60	
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Carried forward..... 236,861 41 57,771,161 20

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1,058,970 59	\$57,771,161 20
Cape Flattery light-station, Washington Territory.....	18,000 00	
Smith's Island light-station.....	1,500 00	
Light-ships for general service.....	45,700 00	
Life-saving stations on coast of Long Island and New Jersey.....	11,438 93	
Establishing new life-saving stations.....	12,540 08	
Life-saving stations coast of United States.....	36,482 93	
Preserving life and property from shipwrecked vessels.....	20,543 14	
Preserving life contingent expenses.....	19,686 19	
Life-saving service.....	122,975 19	
Supplies of light-houses.....	397,836 65	
Repairs and incidental expenses.....	249,918 47	
Salaries keepers of light-houses.....	572,110 77	
Expenses of light-vessels.....	205,176 07	
Expenses of buoyage.....	266,817 80	
Expenses of fog-signals.....	49,821 38	
Inspecting lights.....	2,000 00	
Commissions to superintendents.....	11,051 30	
Experiments with fog-signals.....	5,000 00	
Lighting and buoyage Mississippi, Ohio, and Missouri Rivers.....	50,000 00	
	<u>3,157,559 49</u>	
From which deduct the following repayments;		
Light-house Bluff Point.....	\$208 05	
Hereford Inlet light-station.....	6 00	
Shipping Point light-station.....	500 00	
Light-house to mark Tybee Island Knoll, Georgia.....	8,070 82	
Florida Reef beacons, Florida.....	1 00	
Light-house at Beacons Brazos.....	186 00	
Contingent expenses preserving life and property.....	236 82	
Re-establishing lights on southern coast.....	1,139 35	
Light-house tender tenth district.....	57 89	
	<u>10,405 93</u>	
Total expenditures Light-House Establishment.....		3,147,153 56
Relief accounts:		
Payment of judgment vs. Reuben H. Stephenson.....	1,016 86	
Relief of Robert N. McMillan.....	628 00	
Relief of Bigler, Young & Co.....	1,694 55	
Relief of William B. Thomas.....	3,000 00	
	<u>6,339 41</u>	
Total expenditures reliefs.....		6,339 41
<i>Interior Department.</i>		
Salaries office of Secretary of the Interior.....	69,776 66	
Contingent expenses office Secretary of the Interior.....	16,998 38	
Salaries watchmen Department of the Interior.....	21,350 60	
Fuel, lights, &c., Department of the Interior.....	20,000 00	
Repairs of building Department of the Interior.....	20,000 00	
Rent of room for Pension-Office, &c.....	16,000 00	
Packing, &c., congressional documents.....	7,500 00	
Postage.....	68,516 53	
Rent of building for Interior Department.....	6,750 00	
	<u>246,892 26</u>	
Total expenditures office of Secretary of the Interior.....		246,892 26
General Land-Office:		
Salaries General Land-Office.....	234,552 53	
Contingent expenses General Land-Office.....	29,999 76	
Salary of secretary to sign land-patents.....	1,622 20	
	<u>266,174 49</u>	
Total expenditures General Land-Office.....		266,174 49
Commissioner of Indian Affairs:		
Salaries office of Commissioner of Indian Affairs.....	65,660 62	
Contingent expenses Commissioner of Indian Affairs.....	8,000 00	
	<u>73,660 62</u>	
Total expenditures Commissioner of Indian Affairs.....		73,660 62
Commissioner of Pensions:		
Salaries office of Commissioner of Pensions.....	464,821 21	
Contingent expenses office of Commissioner of Pensions.....	73,799 35	
	<u>538,620 56</u>	
Total expenditures Commissioner of Pensions.....		538,620 56
Commissioner of Patents:		
Salaries office of Commissioner of Patents.....	437,594 61	
Contingent expenses office of Commissioner of Patents.....	79,996 46	
Copies of drawings office of Commissioner of Patents.....	40,000 00	
Tracings for office of Commissioner of Patents.....	35,000 00	
Plates for Patent-Office Official Gazette.....	39,948 30	
Photolithographing office of Commissioner of Patents.....	40,000 00	
	<u>672,539 37</u>	
Total expenditures office of Commissioner of Patents.....		672,539 37
Carried forward.....		62,722,541 47

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$62,722 51 C
Commissioner of Education:		
Salaries office of Commissioner of Education	\$18,354 25	
Contingent expenses office of Commissioner of Education.....	17,208 28	
Total expenditures Commissioner of Education		35,562 53
Public Lands;		
Salaries office surveyor-general of Arizona.....	6,938 86	
Contingent expenses office surveyor-general of Arizona.....	2,112 78	
Salaries office surveyor-general of California	24,633 83	
Contingent expenses office surveyor-general of California	7,508 86	
Salaries office surveyor-general of Colorado.....	9,077 48	
Contingent expenses office surveyor-general of Colorado.....	1,498 43	
Salaries office surveyor-general of Dakota	8,237 74	
Contingent expenses surveyor-general of Dakota	1,895 24	
Salaries office surveyor-general of Florida	4,843 91	
Contingent expenses office surveyor-general of Florida.....	1,319 04	
Salaries office surveyor-general of Idaho.....	6,675 00	
Contingent expenses surveyor-general of Idaho.....	2,180 34	
Salaries office of surveyor-general of Kansas.....	10,823 57	
Contingent expenses surveyor-general of Kansas	1,637 48	
Salaries office surveyor-general of Louisiana.....	5,920 47	
Contingent expenses surveyor-general of Louisiana.....	1,754 77	
Salaries office surveyor-general of Minnesota.....	10,835 73	
Contingent expenses office surveyor-general of Minnesota.....	1,829 81	
Salaries office surveyor-general of Montana.....	8,001 92	
Contingent expenses office surveyor-general of Montana	2,347 89	
Salaries office surveyor-general Nebraska and Iowa	8,300 00	
Contingent expenses office surveyor-general of Nebraska and Iowa.....	2,414 55	
Salaries office surveyor-general of Nevada.....	9,054 17	
Contingent expenses office of surveyor-general of Nevada.....	3,884 21	
Salaries office surveyor-general of New Mexico	9,274 54	
Contingent expenses office surveyor-general of New Mexico	2,352 81	
Salaries office surveyor-general of Oregon.....	8,966 80	
Contingent expenses office surveyor-general of Oregon	2,350 04	
Salaries office surveyor-general of Utah.....	7,700 00	
Contingent expenses surveyor-general of Utah.....	1,732 85	
Salaries office surveyor-general of Washington Territory	9,123 64	
Contingent expenses office surveyor-general of Washington Territory..	1,846 87	
Salaries office surveyor-general of Wyoming	9,428 65	
Contingent expenses office surveyor-general of Wyoming	1,468 62	
Salary recorder land-titles in Missouri.....	500 00	
Salaries and commissions of registers and receivers	358,011 06	
Contingent expenses of land-offices	47,228 90	
Expenses of depositing public moneys.....	4,173 32	
Depredations on public timber	3,398 05	
Repayments for lands erroneously sold.....	35,036 55	
Indemnity for swamp-lands	43,326 94	
Incidental expenses of the several land-offices.....	590 06	
Total expenditures public lands		690,303 24
Surveying public lands:		
Surveying public lands in Arizona.....	17,504 21	
California	98,845 81	
Colorado.....	59,756 52	
Dakota	52,415 65	
Florida.....	14,378 30	
Idaho	26,085 71	
Kansas	88,032 07	
Louisiana	8,706 74	
Minnesota.....	34,126 97	
Montana.....	40,309 33	
Nebraska.....	53,633 74	
Nevada.....	45,131 21	
New Mexico.....	30,518 68	
Oregon	63,495 82	
Utah	22,223 85	
Washington	55,910 25	
Wyoming	43,933 92	
Survey of south boundary of Colorado.....	2,282 25	
Survey of northern boundary of Nebraska	8,069 49	
Survey of eastern boundary of New Mexico.....	1,390 00	
Survey of western boundary of Wyoming	13,850 00	
Survey of Indian reservations.....	177,522 70	
Geological survey of the Territories	165,000 00	
Deposits by individuals for expenses of surveying public lands	79,758 39	
Examinations of public surveys	3,791 17	
Examinations as to occupancy of Rancho Panoche Grande	849 23	
Carried forward	1,205,592 61	63,442 47 24

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward	\$1, 205, 592 61	\$63, 448, 407 38
Survey of exterior boundaries of Indian reservations	37, 563 83	
Illustrations for report on geological survey of the Territories.....	35, 000 00	
Surveying land of the Cherokees in North Carolina	791 35	
Re-imbursement to Chicago and Northwestern Railroad on account of surveying Dakota	10, 600 00	
Survey of the boundaries between the Territories of Idaho and Wash- ington	5, 190 00	
Survey and appraisalment of useless military reservations.....	4, 898 57	
Total expenditures surveying public lands.....		1, 299, 636 36
Public works:		
Capitol extension	6, 322 65	
Annual repairs of Capitol	69, 800 00	
Improving the Capitol grounds.....	220, 000 00	
Buildings, Government Hospital for the Insane	62, 958 00	
Buildings, Columbia Institution for the Deaf and Dumb.....	29, 000 00	
Buildings and grounds, Reform School of the District of Columbia	31, 765 49	
Jail for the District of Columbia	128, 500 00	
Grounds, Columbia Hospital for Women	33, 498 00	
Maryland Institution for the Blind.....	2, 804 16	
Support of Children's Hospital	5, 000 00	
Support of Freedmen's Hospital	50, 000 00	
National Association for the Relief of Colored Women and Children....	10, 000 00	
New school building, Georgetown, D. C	50, 865 00	
Purchase of a site for a fire-engine, District of Columbia.....	18, 000 00	
Building engine-house, District of Columbia.....	10, 000 00	
	728, 511 30	
From which deduct the following repayments:		
Refitting hall House of Representatives.....	\$6, 322 65	
Pneumatic tube from the Capitol to the Government Print- ing-Office	3, 000 00	
	9, 322 65	
Total expenditures public works.....		719, 188 65
Miscellaneous.		
Current expenses, Government Hospital for the Insane.....	152, 151 00	
Current expenses, Columbia Institution for the Deaf and Dumb.....	48, 000 00	
Current expenses, Columbia Hospital for Women and Lying-in Asylum.	24, 000 00	
Current expenses, National Soldiers' and Sailors' Orphans' Home.....	23, 350 97	
Preservation of collections, Smithsonian Institution.....	30, 000 00	
Expenses of Eighth Census	13, 074 38	
Traveling expenses of committees to ascertain possessory rights, &c..	1, 000 00	
Statistical atlas of the United States	10, 500 00	
Maps of the United States	5, 000 00	
Pay of commissioners to ascertain value of certain lands in Iowa.....	5, 166 00	
Statistics and historical data respecting Indians of the United States..	3, 500 00	
Expenses of valuation of Government property in the District of Columbia.....	2, 500 00	
	318, 242 35	
From which deduct the following repayments:		
Maps to illustrate the quarto volumes of the Ninth Census.....	\$4 98	
Erecting penitentiary in Wyoming	260 00	
	264 98	
Total expenditures miscellaneous.....		317, 977 37
Relief accounts.		
Relief of Sebastian Rushart.....	600 00	
Relief of S. D. Houston	223 34	
Relief of William Pelham.....	518 90	
Relief of B. Hermann	545 77	
Relief of W. Syphax	655 38	
Total expenditures reliefs		2, 543 39
Proceeds sales public lands.		
Five per cent. funds in Wisconsin	63, 855 75	
Five per cent. funds in Oregon.....	1, 245 75	
Five per cent. funds in Michigan	21, 289 31	
Three per cent. funds in Missouri.....	121 04	
Two per cent. funds in Missouri	80 69	
Five per cent. funds in Minnesota.....	5, 067 93	
Five per cent. funds in Nebraska	2, 776 05	
Total expenditures sales of public lands		94, 436 52
Carried forward.....		65, 882, 189 67

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$65,822 10 67
<i>Internal revenue.</i>	
Stamps, paper, and dies	\$627,649 97
Punishment for violation of internal-revenue laws	30,095 00
Expenses of assessing and collecting internal revenue.....	4,289,442 71
Allowance or drawback	32,248 73
Redemption of stamps	31,867 05
Repayment of taxes on distilled spirits destroyed by casualty	412 70
Payment of informers' shares	1,450 98
Refunding taxes illegally collected	169,136 77
Refunding moneys erroneously received and covered into the Treasury.	150 00
Relief of Jesse F. Moore and Charles W. Lewis.....	1,041 06
Relief of Jacob Harding.....	195 00
Relief of Beck & Wirth, of Chicago.....	5,773 00
Relief of DeWitt C. Chipman.....	5,535 23
	5,194,998 20
From which deduct the following repayment	6,484 89
Total expenditures internal revenue.....	5,188,513 31
INTERIOR ESTABLISHMENT, (INDIANS AND PENSIONS.)	
<i>Pensions.</i>	
Army pensions	29,360,447 78
Navy pensions	122,265 60
	29,482,713 38
From which deduct the following repayments :	
Army pensions to invalids	\$2,456 88
Army pensions to widows and others	15,472 21
Pensions war 1812	74 81
Navy pensions to invalids.....	2,290 82
Navy pensions to widows and orphans.....	6,375 77
	26,670 49
Total expenditures pensions	29,456,042 89
<i>Indians.</i>	
Salaries and allowances :	
Pay of special agents	8,851 85
Pay of superintendents and agents.....	120,713 25
Pay of interpreters	34,160 30
Pay of clerk to superintendent in California.....	435 00
Pay of clerk to Central Superintendency	3,400 00
Pay of clerk to Northern Superintendency.....	1,200 00
Pay of clerk to Indian inspectors	12,126 68
Traveling expenses of Indian inspectors	5,488 61
Salary of Omang, head chief of the Ute Nation.....	1,000 00
	187,375 69
From which deduct the following repayment :	
Pay of subagents	611 13
Total expenditures salaries and allowances.....	186,764 56
Fulfilling treaties with :	
Apaches, Kiowas, and Comanches.....	93,917 62
Assinaboines	26,204 96
Blackfeet, Bloods, and Piegans	50,213 18
Calapooias, Molallas, and Clackamas, of Willamette Valley.....	5,500 00
Comanches, Kiowas, and Apaches, of Arkansas River	12 83
Cheyennes and Arapahoes	48,410 04
Chickasaws	3,000 00
Chippewas, Bois Forte band	16,925 79
Chippewas of Lake Superior.....	27,627 59
Chippewas of the Mississippi	61,543 98
Chippewas, Pillager and Lake Winnebagoishish bands.....	29,243 96
Chippewas of Red Lake and Pembina tribe of Chippewas.....	36,774 76
Chippewas of Saginaw, Swan Creek, and Black River	2,448 61
Choctaws	30,052 89
Confederated tribes and bands in Middle Oregon.....	14,379 30
Creeks	71,477 72
Crows	181,945 12
Delawares	55,091 25
Dwamish and other allied tribes in Washington	13,700 00
Flatheads and other confederated tribes	20,139 59
Gros Ventres	30,326 82
Iowas.....	2,875 00
Carried forward.....	821,115 61 100,712,229 45

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$821, 115 61	\$100, 713, 510 43
Kanass	10, 000 00	
Kickapoos	98, 745 61	
Klamaths and Modocs.....	13, 971 48	
Makahs	8, 375 19	
Menomonees	13, 482 55	
Mixed Shoshones, Bannacks, and Sheepaters	26, 173 01	
Miamies of Bel River.....	1, 100 00	
Miamies of Indiana.....	9, 834 15	
Miamies of Kansas	38, 586 03	
Molels	2, 774 12	
Navajoes	88, 776 23	
Nez Perces	29, 781 23	
Nisqually, Puyallup, and their tribes and bands.....	9, 200 00	
Northern Cheyennes and Arapahoes	65, 767 34	
Omahas	25, 499 90	
Osages	18, 456 00	
Ottawas and Chippewas of Michigan	814 62	
Ottos and Missourias.....	9, 989 88	
Pawnees	55, 756 91	
Poncas	22, 379 68	
Pottawatomies.....	33, 131 41	
Pottawatomies of Huron.....	400 00	
Quapaws	2, 660 00	
Qui-nai-elts and Quil-leh-ntes	6, 968 37	
River Crows	18, 021 15	
Rogue Rivers	4, 134 79	
Sacs and Foxes of the Mississippi	50, 990 50	
Sacs and Foxes of the Missouri	9, 070 00	
Seminoles.....	67, 530 15	
Senecas	2, 660 00	
Senecas and Shawnees	2, 060 00	
Senecas, Shawnees, Quapaws, Peorias, Ottawas, Wyandotts <i>et al.</i>	11, 123 29	
Shawnees	5, 000 00	
Shoshones, eastern, western, northwestern, and Goship bands.....	21, 257 37	
Shoshones and Bannacks	77, 095 22	
Six Nations of New York	4, 716 51	
Sioux of different tribes, including Santee Sioux in Nebraska.....	1, 489, 429 27	
Sioux—Yankton tribe.....	41, 238 94	
Sisseton, Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake	85, 187 01	
S'Klallams	10, 000 00	
Snakes, Wah-pah-pe tribe	6, 976 87	
Tabeguache, Mnache, Capote, Weeminucke, Yampa, Grand River, and Uinta bands of Utes	42, 915 66	
Umpquas, Cow Creek band	62 42	
Umpquas and Calapooias of Umpqua Valley, Oregon.....	5, 027 43	
Utaha, Tabeguache band	2, 391 10	
Walla-Walla, Cayuse, and Umatilla tribes	16, 537 24	
Winnebagoes	99, 739 58	
Yakamas	24, 400 00	
	3, 511, 303 88	
From which deduct the following repayments:		
Fulfilling treaties with Arapahoes, Cheyennes of Upper Arkansas River	\$3, 732 93	
Sioux, Sisseton, and Wahpeton tribes	76 00	
Chippewas of the Missouri, and Pillager, and Lake Winnegoshish bands of Chippewas	15 00	
	3, 824 83	
Total expenditures fulfilling treaties		3, 507, 479 05
Fulfilling treaties with, (proceeds of lands)—		
Cherokees, (proceeds of school lands).....	97 33	
Cherokees, (proceeds of lands).....	66, 770 08	
Menomonees, (proceeds of lands).....	147 43	
Miamies of Kansas, (proceeds of lands)	550 00	
Osages, (proceeds of trust-lands)	200, 000 00	
Pottawatomies, (proceeds of lands)	137, 785 32	
Stockbridges, (proceeds of lands).....	105, 516 31	
	519, 866 47	
From which deduct the following repayments:		
Kansas, (proceeds of lands).....	\$5, 887 09	
Ottawas of Blanchard's Fork and Roche de Boeuf, (proceeds of lands)	5 00	
	5, 892 09	
Total expenditures, (proceeds of lands).....		504, 974 38
Trust-fund interest due:		
Cherokee asylum-fund	4, 509 71	
Cherokee national fund	57, 491 93	
Cherokee school fund	32, 431 15	
Cherokee orphan-fund	16, 057 26	
Chickasaw national fund	78, 771 49	
Carried forward.....	129, 261 54	104, 725, 983 67

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$189,261 54	\$104,725,063 86
Chippewa and Christian Indians.....	2,555 20	
Choctaw general-fund.....	27,902 09	
Choctaw school-fund.....	2,555 16	
Creek orphans.....	4,445 72	
Delaware general-fund.....	48,353 00	
Delaware school-fund.....	264 49	
Iowa.....	10,999 50	
Kaskaskias, Peorias, Weas, and Piankeshaws.....	5,598 97	
Kaskaskia, Peoria, Wea, and Piankeshaw school-fund.....	3,129 00	
Kickapoo general-fund.....	9,213 34	
Menomonees.....	7,618 66	
Osage schools.....	756 60	
Ottawas of Blanchard's Fork and Roche de Boeuf.....	1,460 35	
Pottawatomie education.....	3,000 00	
Pottawatomie general-fund.....	3,225 08	
Pottawatomies, mills.....	981 06	
Sacs and Foxes of the Missouri.....	1,732 53	
Sacs and Foxes of the Mississippi.....	4,638 31	
Senecas.....	2,283 83	
Senecas and Shawnees.....	963 23	
Shawnees.....	520 82	
Contingencies, (trust-funds).....	1,800 00	
Interest due Cherokee Indians on lands sold to Osages.....	21,692 79	
Interest due Osage Indians on avails of diminished reserve lands in Kansas, 1873 and prior years.....	32,704 12	
Interest due Tabequache, Muache, Capote, Yampas, Grand River bands of Utes.....	24,490 59	
Total expenditures interest due.....		411,445 83
Proceeds of sales of trust-fund bonds—		
Chickasaw national.....	100,000 00	
Kickapoo.....	4,267 95	
Total expenditures sale trust-fund bonds.....		104,267 95
Incidental expenses, Indian service in--		
Arizona.....	111,777 45	
California.....	83,807 23	
Colorado.....	5,495 27	
Dakota.....	23,215 96	
Idaho.....	10,163 14	
Montana.....	43,291 10	
Nevada.....	27,326 07	
New Mexico.....	68,553 27	
Oregon.....	83,324 56	
Oregon and Washington.....	8,277 47	
Utah.....	33,976 23	
Washington.....	23,706 57	
Wyoming.....	5,797 83	
Total expenditures incidental expenses.....		523,772 15
General and miscellaneous expenses:		
Contingencies Indian Department.....	31,717 24	
Civilization of Indians.....	1,480 70	
Civilization fund.....	13,616 12	
Presents and provisions to Indians.....	3,529 00	
Buildings at agencies and repairs.....	6,611 99	
Expenses of Indian commissioners.....	11,176 35	
Expenses of Indian delegations visiting Washington.....	6,378 57	
Expenses of a general council of Indians in the Indian Territory.....	7,000 00	
Support of schools not otherwise provided for.....	31,933 40	
Civilization of Indians of Central Superintendency.....	49,631 62	
Civilization and subsistence of Central Superintendency.....	10,000 00	
Payment removal of Flatheads to Jocko reservation, Minnesota.....	5,000 00	
Payment removal of North Carolina Cherokees.....	50,874 96	
Pay and expenses of commissioners to appraise Round Valley, California.....	585 31	
Support of schools in Central Superintendency.....	10,000 00	
School-buildings for Otoes and Missourias in Nebraska.....	13,000 00	
	252,525 26	
From which deduct the following repayments:		
Provisions for Indians.....	\$864 80	
Vaccination of Indians.....	468 80	
Rescuing prisoners from Indians.....	219 78	
Expenses under treaties made by the Indian peace commission.....	1,548 82	
Maintaining peace among the various tribes and bands.....	356 98	
Purchase of cattle, clothing, &c., for Indians in California.....	2,393 42	
Restoring and maintaining peace with Indians on the Pacific.....	177 45	
Civilization of Indians—Central Superintendency.....	989 24	
	7,019 29	
Total expenditures miscellaneous.....		245,505 29
Carried forward.....		106,015,955 76

*General account of the receipts and expenditures, &c.—Continued.***BY EXPENDITURES.**

Brought forward..... \$106,015,953 76

Removal, settlement, subsistence, and support of Indians:

Colonizing and supporting the Wichitas and other affiliated bands.....	\$51,272 69
Collecting and subsisting the Apaches of Arizona and New Mexico....	1,257,554 03
Collecting and subsisting roving bands of Kickapoo and other Indians on border of Texas and Mexico	24,992 19
Removal of stray bands of Winnebagoes and Pottawatomies in Wis- consin	894 23
Removal of Winnebago Indians of Wisconsin to Indian Territory	3,842 65
Removal and settlement of bands of the Chippewas of Lake Superior, (re-imbursable)	10,533 73
Settlement, subsistence, and support of Navajo Indian captives in New Mexico	42,364 71
Settlement, subsistence, and support of Shoshones, Bannacks, and other bands in Idaho and Southeastern Oregon.....	23,556 77
Subsistence of the Arapahoes, Cheyennes, Apaches, Kiowas, Coman- ches, and Wichitas	381,859 60
Subsistence and civilization of the Arickarees, Gros Ventres, and Man- dans	105,444 73
Subsistence and clothing of Sisseton, Wahpeton, Medawakanton, and Wahpakootah Sioux	407 59
Subsisting the Sioux Indians on Milk River reservation	1,598 10
Support and civilization of Teton Sioux.....	50,720 25
Removal and subsistence of Modocs now residing in Indian Territory..	15,814 00
Subsistence of Sioux Indians at Red Cloud and Whetstone reservations..	313,010 52
Transportation of North Carolina Cherokees.....	2,125 00
Subsistence of Kansas Indians	50,062 01
Support of Chippewas, (Lake Superior).....	2,000 00
Support of Ottos and Missourias, (re-imbursable)	12,000 00
Support and civilization of the Sioux at Fort Peck agency	135,488 82
Settlement and subsistence of Ottortail and Pillagers on White Earth reservation, Minnesota	15,000 00
Settlement of Pembina tribe of Chippewas on White Earth reservation, Minnesota	5,000 00
Support, education, and civilization of captive Indians.....	18,681 00
Breadstuff for Cherokee Nation.....	200,000 00
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	2,724,132 62

From which deduct the following repayments:

Removal and subsistence of Indians in Oregon and Washing- ton	\$258 90
Subsistence and clothing of destitute Indians in Southern Su- perintendency	1,418 93
Removal and subsistence of Indians in Oregon and Washing- ton, transfer account	144 80
	<hr/>
	1,822 63

Total expenditures removal, settlement, &c..... 2,722,309 99

Surveys, improvements, and proceeds of reservations:

Claims of settlers on Round Valley Indian reservation, California.....	15,864 78
Proceeds of Sioux reservations in Minnesota and Dakota	63,926 56
Survey of exterior boundaries of Indian reservations	1,540 00
Survey of Indian reservations	23,309 97
Payment to L'Anse and Vieux-de-Sert Chippewas for land	3,034 22
Appraisal and sale of diminished reserve lands of the Kansas Indians..	25,287 86
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	132,963 39

From which deduct the following repayment:

Appraisal and sale of land in Nebraska belonging to Omahas, Pawnees, and others	16 80
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Total expenditures surveys, improvements, &c..... 132,946 59

Insurance, transportation, and delivery of annuities and provisions to—

Indians in Minnesota and Michigan	4,220 18
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Total expenditures insurance, &c..... 4,220 18

Roads:

Wagon-road from Northern Pacific Railway to agency for Chippewas of the Mississippi	10,000 00
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Total expenditures roads..... 10,000 00

Carried forward..... 108,885,432 52

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$108,885,432 52
Reliefs:		
Maintenance of Helen and Heloise Lincoln.....	\$250 00	
Relief of Henry A. Webster <i>et al.</i> , pre-emptors on the Makah reservation.....	23,257 44	
Relief of Siloma Deck.....	1,095 37	
Heirs of Mary B. Bellfield.....	173 33	
Commission to James W. Terril on payments to North Carolina Cherokees.....	1,439 36	
	<hr/>	26,215 50
From which deduct the following repayment:		
Relief of persons for damages sustained by certain bands of Sioux.....	72 00	
	<hr/>	
Total expenditures reliefs.....		26,143 50

MILITARY ESTABLISHMENT.

Pay Department.

Pay, mileage, and general expenses.....	\$10, 870, 760 39
Pay of Military Academy.....	201, 999 56
Pay in lieu of clothing for officers' servants.....	97 36
Bounty under act July 28, 1866, and subsequent acts.....	227, 111 44
Subsistence of officers.....	135 24
Forage for officers' horses.....	14 93
Collection and payment of bounty, prize-money, and other claims of colored soldiers and sailors.....	80, 000 00
Payment of expenses under reconstruction acts.....	240 04
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	11, 380, 288 98
From which deduct the following repayments:	
Pay to discharged soldiers for clothing not drawn.....	\$17 34
Bounty to volunteers, their widows and legal heirs.....	15, 481 44
Pay of volunteers.....	45 60
Pay of two and three year volunteers.....	128, 448 29
Bounty to volunteers and regulars on enlistment.....	150 00
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	144, 142 67
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Total expenditures Pay Department.....	

Commissary Department.

Subsistence of the Army.....	2,851,334 74	
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Total expenditure Commissary Department.....		2,851 34 74

Quartermaster's Department.

Regular supplies of the Quartermaster's Department.....	\$4,298,334 57
Incidental expenses.....	1,331,980 30
Barracks and quarters.....	1,518,125 60
Transportation of the Army and its supplies.....	4,192,303 43
Horses for cavalry and artillery.....	258,823 40
Clothing and camp and garrison equipage.....	1,390,680 92
Preservation of clothing and equipage.....	30,000 00
Heating and cooking stoves.....	15 00
Keeping, transporting, and supplying prisoners of war.....	2,195 35
National cemeteries.....	168,869 59
Head-stones for graves in national cemeteries.....	134,969 17
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	13,256,317 33

From which deduct the following repayments:	
Transportation of officers and their baggage.....	\$460 56
Expenses of sales of stores and materials.....	2,285 03
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	2,745 59

Total expenditures Quartermaster's Department.....		13,253,571 74
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Medical Department.

Medical and Hospital Department, (regular).....	207,579 24
Construction and repair of hospitals.....	87,299 36
Medical museum and library.....	10,000 00
Medical and surgical-history and statistics.....	40,000 00
Providing for the comfort of sick and disabled soldiers.....	9 34
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Total expenditures Medical Department.....		344,887 94
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Carried forward.....		136,597,516 75
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General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward..... \$136,597,516 75

Ordnance Department.

Ordnance service	\$124,990 58
Ordnance, ordnance stores and supplies	362,086 58
Manufacture of arms at national armories	100,000 00
Arming and equipping the militia	489,832 72
Testing heavy rifled ordnance	8,000 00
Tests of iron and steel	10,000 00
Ordnance material, proceeds of sale	56,000 00
Testing Lee's breech-loading gun	10,000 00
San Antonio arsenal	50,000 00
Rock Island arsenal	420,750 00
Bentley arsenal	57,307 00
Springfield armory	20,000 00
Repairs of arsenals	49,998 38

Total expenditures Ordnance Department..... 1,758,965 26

Military Academy.

Current and ordinary expenses	58,956 97
Miscellaneous items and incidental expenses	15,947 13
Buildings and grounds	24,497 69

Total expenditures Military Academy 99,401 79

Engineer Department.

Fort Preble, Maine	23,726 31
Fort Scammel, Maine	30,000 60
Battery on Portland Head, Maine	4,522 04
Batteries in Portsmouth Harbor, New Hampshire	29,999 00
Fort Independence, Massachusetts	14,990 00
Fort Warren, Massachusetts	20,000 00
Fort Winthrop, Massachusetts	15,000 00
Battery on Long Island Head, Massachusetts	33,000 00
Fort Adams, Rhode Island	20,000 00
Fort on Dutch Island, Rhode Island	20,000 00
Fort Trumbull, Connecticut	25,000 00
Fort Hamilton and additional batteries, New York	33,499 77
Fort on site of Fort Tompkins, New York	30,000 00
Fort Schuyler, New York	25,000 00
Fort on Willett's Point, New York	30,000 00
Battery Hudson, New York	23,000 00
Battery at Twin's Point, New Jersey	28,000 00
Fort Mifflin	11,155 52
Fort Delaware	25,000 00
New fort opposite Fort Delaware	43,000 00
Fort Monroe	30,000 00
Fort Sumter, South Carolina	30,000 00
Fort Moultrie, South Carolina	20,000 00
Fort Pulaski	20,000 00
Fort Jackson, Georgia	693 39
Fort Taylor, Florida	19,999 53
Fort Jackson, Louisiana	33,396 00
Fort Saint Philip, Louisiana	32,604 00
Fort at Alcatraz Island, California	27,000 00
Fort at Fort Point	30,000 00
Fort at Lime Point	30,000 00
Purchase of sites for sea-coast defenses	28,950 00
Engineer depot at Willett's Point, New York	8,962 31
Torpedoes for harbor defenses	124,965 00
Trials with torpedoes	10,000 00
Contingencies of fortifications	80,680 94
Surveys for military defenses	91,661 95
Surveys, &c., in military divisions and departments	30,000 00
Explorations and surveys of Territories west of the one hundredth meridian	30,000 00
Construction of a post on the North Fork of the Loupe River	50,000 00

1,218,806 41

From which deduct the following repayments:

Fort Jefferson, Fla	\$8,671 26
Preservation and repairs of fortifications	1,143 40
Construction of sea-coast mortar batteries	11 44

9,826 10

Total expenditures Engineer Department..... 1,208,980 31

Carried forward..... 139,664,864 11

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....		\$139,664 86 11
Improving harbor at—		
Camden, Me.....	\$6,000 00	
Portland, Me.....	35,000 00	
Richmond Island, Me.....	8,000 00	
Burlington, Vt.....	36,600 00	
Swanton, Vt.....	8,000 00	
Salem, Mass.....	10,000 00	
Wareham, Mass.....	10,000 00	
Boston, Mass.....	29,442 15	
Plymouth, Mass.....	6,000 00	
Provincetown, Mass.....	8,000 00	
Hyannis, Mass.....	5,000 00	
Fall River, Mass.....	10,000 00	
Newport, R. I.....	10,000 00	
Block Island, R. I.....	10,000 00	
Wickford, R. I.....	5,000 00	
Breakwater at Block Island, R. I.....	20,000 00	
New Haven, Conn.....	5,000 00	
Bridgeport, Conn.....	20,000 00	
Norwalk, Conn.....	15,000 00	
Stonington, Conn.....	20,000 00	
Milford, Conn.....	5,000 00	
Waddington, N. Y.....	12,000 00	
Plattsburgh, N. Y.....	10,000 00	
Ogdensburgh, N. Y.....	8,000 00	
Oswego, N. Y.....	109,000 00	
Little Sodus Bay, N. Y.....	18,000 00	
Great Sodus Bay, N. Y.....	21,055 14	
Pultneyville, N. Y.....	17,000 00	
Charlotte, N. Y.....	2,000 00	
Oak Orchard, N. Y.....	10,000 00	
Olcott, N. Y.....	14,000 00	
Buffalo, N. Y.....	132,287 76	
Dunkirk, N. Y.....	50,000 00	
Wilson, N. Y.....	6,000 00	
Marcus Hook, Pa.....	1,000 00	
Erie, Pa.....	35,000 00	
Wilmington, Del.....	8,000 00	
Ice harbor at New Castle, Del.....	7,500 00	
Constructing pier in Delaware Bay.....	43,000 00	
Baltimore, Md.....	85,000 00	
Crisfield, Md.....	12,317 50	
Washington and Georgetown, D. C.....	30,000 00	
Savannah, Ga.....	50,000 00	
Cedar Keys, Fla.....	6,846 50	
Charlotte, N. C.....	17,700 00	
Mobile, Ala.....	95,200 00	
Galveston, Tex.....	130,000 00	
Rocky River, Ohio.....	15,000 00	
Ashtabula, Ohio.....	34,994 00	
Grand River, Ohio.....	30,000 00	
Black River, Ohio.....	25,000 00	
Vermillion, Ohio.....	8,000 00	
Huron, Ohio.....	2,500 00	
Sandusky City, Ohio.....	35,000 00	
Toledo, Ohio.....	75,000 00	
Conneaut, Ohio.....	2,500 00	
Cleveland, Ohio.....	30,500 00	
Breakwater, Cleveland, Ohio.....	1,500 00	
Port Clinton, Ohio.....	5,000 00	
Ontonagon, Mich.....	22,000 00	
Eagle Harbor, Mich.....	15,000 00	
Ludington, Mich.....	23,000 00	
Aux Bec Isles, Mich.....	7 97	
Cheboygan, Mich.....	15,000 00	
Monroe, Mich.....	20,000 00	
Frankfort, Mich.....	12,000 00	
Saint Joseph, Mich.....	2,000 00	
South Haven, Mich.....	6,000 00	
Saugatuck, Mich.....	9,000 00	
Grand Haven, Mich.....	55,000 00	
Muskegon, Mich.....	6,000 00	
Black Lake, Mich.....	10,007 35	
White River, Mich.....	5,003 53	
Pontwater, Mich.....	5,000 00	
Manistee, Mich.....	10,000 87	
Marquette, Mich.....	15,000 00	
Of refuge in Lake Huron, Mich.....	106,000 00	
Of refuge at entrance of Sturgeon Bay Canal.....	10,000 00	
Michigan City, Ind.....	41,000 00	

Carried forward.....

1,873,363 47 139,664 86 11

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1, 873, 363 47	\$139, 664, 864 11
Chicago, Ill.....	71, 000 00	
Calumet, Ill.....	36, 000 00	
Menomonee, Wisconsin and Michigan.....	25, 000 00	
Green Bay, Wis.....	10, 000 00	
Port Washington, Wis.....	10, 000 00	
Ahnapee, Wis.....	5, 000 00	
Two Rivers, Wis.....	15, 000 00	
Manitowoc, Wis.....	10, 000 00	
Sheboygan, Wis.....	10, 000 00	
Milwaukee, Wis.....	15, 000 00	
Kenosha, Wis.....	25, 000 00	
Racine, Wis.....	15, 000 00	
Du Luth, Minn.....	25, 000 00	
Oakland, Cal.....	52, 000 00	
San Francisco, Cal.....	29, 000 00	
Breakwater, Wilmington, Cal.....	25, 000 00	
San Diego, Cal.....	3, 000 00	
Repairs of harbors on Atlantic coast.....	496 59	
Repairs of harbors on the northern lakes.....	5, 433 00	
	<hr/>	
	2, 260, 293 06	
From which deduct the following repayment:		
Improving harbor at Gloucester, Mass.....	686 84	
	<hr/>	
Total expenditures improving harbors.....		2, 259, 606 22
Improving rivers:		
Sullivan River and Falls, Maine.....	3, 000 00	
Machias River, Maine.....	10, 000 00	
Kennebec River, Maine.....	8, 000 00	
Penobscot River, Maine.....	34, 000 00	
Cocheco River, New Hampshire.....	16, 000 00	
Merrimac River, Massachusetts.....	32, 000 00	
Taunton River, Massachusetts.....	10, 000 00	
Pawtucket River, Rhode Island.....	9, 000 00	
Pawcatuck River, Rhode Island.....	10, 000 00	
Connecticut River, Connecticut.....	20, 000 00	
Housatonic River, Connecticut.....	10, 000 00	
Hudson River, New York.....	57, 500 00	
East River and Hell-Gate.....	245, 000 00	
East Chester Creek, New York.....	2, 000 00	
Delaware River, New Jersey.....	14, 000 00	
Passaic River, New Jersey.....	38, 000 00	
Channel between Staten Island and New Jersey.....	50, 000 00	
Channel of Schuylkill River, Pennsylvania.....	32, 000 00	
Delaware River at Fort Mifflin Bar.....	58, 500 00	
Delaware River at Horseshoe Shoals.....	5, 000 00	
Elk River, Maryland.....	10, 000 00	
Chester River, Maryland.....	10, 000 00	
Wicomico River, Maryland.....	15, 000 00	
Rappahannock River, Virginia.....	9, 000 00	
Nansemond River, Virginia.....	12, 000 00	
James River, Virginia.....	85, 000 00	
Appomattox River, Virginia.....	30, 000 00	
Aquia Creek, Virginia.....	4, 900 00	
Nomoni Creek, Virginia.....	8, 000 00	
Occoquan River, Virginia.....	7, 000 00	
Elizabeth River, Virginia.....	12, 000 00	
Great Kanawha River, West Virginia.....	30, 000 00	
Upper Monongahela River, West Virginia.....	20, 000 00	
Cape Fear River, North Carolina.....	70, 000 00	
Roanoke River, North Carolina.....	7, 000 00	
Chattahoochie and Flint Rivers, Georgia.....	20, 000 00	
Ostenaula River, Georgia.....	10, 000 00	
Saint John's River, Georgia.....	2, 000 00	
Apalachicola River, Georgia.....	10, 000 00	
Choctawatchie River, Alabama and Florida.....	10, 000 00	
Tombigbee River, Alabama.....	10, 000 00	
Yazoo River, Mississippi.....	5, 000 00	
Mouth of Mississippi River, Louisiana.....	140, 073 00	
Quichita River, Louisiana and Arkansas.....	58, 000 00	
Removing raft in Red River, Louisiana.....	44, 999 50	
White River, Arkansas.....	50, 000 00	
Bar in Galveston Bay, Texas.....	11, 500 00	
Cypress Bayou, Texas.....	13, 000 00	
Sabine Pass, Texas.....	1, 000 00	
Osage River, Missouri.....	25, 000 00	
Tennessee River.....	135, 000 00	
Cumberland River, Tennessee.....	25, 000 00	
Ohio River.....	209, 000 00	
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Carried forward.....	1, 773, 472 50	141, 924, 470 33

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$1, 773, 472 50	\$141, 924, 470 33
Wabash River, Indiana	40, 000 00	
Illinois River	74, 000 00	
Rock Island Rapids, Mississippi River	50, 000 00	
Rock Island bridge	23, 400 00	
Detroit River, Michigan	4, 000 00	
Saint Clair River, Michigan	15, 000 00	
Saint Clair Flats Canal, Michigan	35, 000 00	
Saint Mary's River and Saint Mary's Falls Canal, Michigan	180, 000 00	
Mouth of Saginaw River, Michigan	15, 000 00	
Fox and Wisconsin Rivers, Wisconsin	375, 000 00	
Des Moines Rapids, Mississippi River	399, 000 00	
Minnesota River, Minnesota	15, 000 00	
Falls of Saint Anthony and navigation of Mississippi River	147, 000 00	
Upper Willamette River, Oregon	7, 500 00	
Upper Columbia River, Oregon	20, 000 00	
Lower Willamette and Columbia Rivers, Oregon	20, 000 00	
Mississippi River	249, 000 00	
Upper Mississippi	31, 000 00	
Mississippi, Missouri, and Arkansas Rivers	114, 300 00	
Examinations and surveys on Pacific coast	1, 400 00	
Surveys of northern and northwestern lakes	174, 876 75	
Examinations, surveys, and contingencies of rivers and harbors	88, 258 63	
Examinations and surveys on western and northwestern rivers	50 00	
Repair, preservation, extension, and completion of river and harbor works	20, 719 88	
Report of exploration and survey of fortieth parallel	50, 000 00	
Illustrations for report of geological surveys, &c., west of the one hundredth meridian	25, 000 00	
Survey of the mouth of the Mississippi River	24, 845 88	
Surveys and estimates for improvements on transportation routes to the sea-board	193, 500 00	
Commission to investigate and report plan for the reclamation of the alluvial basin of the Mississippi River	20, 000 00	
Military bridge across the North Platte River near Fort Laramie	10, 000 00	
	4, 196, 323 64	
From which deduct the following repayments:		
Lower Willamette River, Oregon	3 45	
Examinations and surveys on northwestern lakes	11 00	
Military and geological surveys west of the Mississippi River ..	3 28	
Survey of route for railroad from the Mississippi River to the Pacific Ocean	100 95	
	118 68	
Total expenditures improving rivers		4, 196, 204 96
Miscellaneous:		
Expenses of Commanding General's office	5, 000 00	
Expenses of recruiting	50, 259 88	
Contingencies of Adjutant-General's office	2, 465 81	
Signal-Service	12, 345 90	
Establishing signal-stations at light-houses, &c	20, 000 00	
Observation and report of storms	410, 295 68	
Payment of stoppages or fines due National Asylum	911, 505 12	
Traveling expenses of California and Nevada volunteers	10, 185 15	
Traveling expenses of First Michigan Cavalry	2, 000 00	
Commutation of rations to prisoners of war in rebel States	4, 000 00	
Support of Freedmen's Hospital and Asylum, Washington, D. C	202 59	
Support of Bureau of Refugees, Freedmen and Abandoned Lands	34, 317 36	
Horses and other property lost in the military service	83, 720 68	
Re-imbursing the State of Indiana for expenses in enrolling her militia ..	11, 218 96	
Re-imbursing Kentucky for militia expenses during the rebellion	35, 490 65	
Refunding to States expenses incurred in raising volunteers	139, 958 32	
Transportation, services, and supplies of Oregon and Washington volunteers, 1855 and 1856	5, 770 21	
Pay of Oregon and Washington volunteers	2, 803 79	
Suppressing Indian hostilities in Montana	15, 000 00	
Suppressing Indian hostilities in Dakota	33, 980 30	
Contingencies of the Army, (regular)	35, 557 59	
Secret-service fund, (transfer)	72 00	
Expenses of military convicts	46, 287 75	
Claims of loyal citizens for supplies furnished during the rebellion	1, 265, 170 40	
Rogue River war	17, 068 70	
Traveling expenses of military-prison boards	559 93	
Salaries of civil commissioners on military-prison board	290 00	
Military prison at Fort Leavenworth, Kansas	25, 000 00	
Telegraph from Prescott to Camp Verde and Apache	4, 000 00	
Construction, &c., of telegraph on frontiers of Texas	100, 000 00	
Winter quarters for troops head of Red Cloud Indian agency	30, 000 00	
Publication of records of the war of the late rebellion	20, 000 00	
Support of the Soldiers' Home	154, 004 01	
Carried forward.....	3, 529, 130 78	146, 190, 65 29

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$3, 529, 130 78	\$146, 120, 675 29
Purchase of Brady's collection of photographs of the war	25, 000 00	
Payment to Benn Pitman for copy of record of evidence in case of General Buell.....	990 50	
Payment to Captain James C. Fisk for protection to overland emigration	7, 862 37	
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	3, 562, 983 65	

From which deduct the following repayments:

Telegraph from San Diego to Prescott and Tucson, Ariz	4, 858 93	
Appliances for disabled soldiers.....	163 65	
Transportation of insane volunteers.....	29	
Supplying arms and munitions of war to citizens in revolted States	6, 995 68	
Allowance for reduction of wages under the eight-hour law ..	9, 380 87	
Collecting, drilling, and organizing volunteers.....	1, 615 01	
Extension military reservation, Mohave, Ariz	588 00	
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	23, 602 43	

Total expenditures miscellaneous		3, 539, 381 22
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Relief of:

Persons suffering from the overflow of the Mississippi River	160, 034 33	
Payment to J. B. Eugene.....	42 42	
Payment to Louisville & Bardstown Turnpike Company for construction of bridges.....	13, 600 00	
Payment to Eunice Barcus for bounty due Henry Barcus	340 00	
Relief of persons suffering from the ravages of the grasshopper	141, 947 26	
Relief of D. Desibra.....	332 00	
Relief of J. L. Williams.....	1, 460 00	
Relief of W. M. Kimball.....	810 25	
Relief of S. S. Potter.....	750 00	
Relief of W. Crossland.....	2, 000 00	
Relief of W. A. Griffin.....	2, 325 00	
Relief of W. H. Durnple.....	6, 180 00	
Relief of J. Fletcher.....	1, 399 35	
Relief of M. von Entress Fuersteneck	1, 455 20	
Relief of D. R. Haggard.....	4, 000 00	
Relief of Henry P. Ingram and J. H. Atkins.....	668 65	
Relief of James M. True	380 89	
Relief of C. C. Spalds	555 11	
Relief of Captain J. B. Thompson	606 21	
Relief of M. Whitehead.....	154 17	
Relief of W. F. Kerr.....	131 50	
Relief of E. P. Showalter	500 00	
Relief of J. Gassenbeck	212 50	
Relief of S. Connor.....	200 00	
Relief of W. J. McIntire.....	199 20	
Relief of T. Simmons.....	583 32	
Relief of J. W. Divine.....	723 77	
Relief of R. S. Winslow.....	813 82	
Relief of O. P. Mason	787 50	
Relief of Kentucky Agricultural and Mechanical Association.....	25, 000 00	
Relief J. J. Hayden	150 00	
Relief of Mrs. Louisa Eldis	691 83	
Relief of J. Dodd	1, 525 83	
Relief of John N. Newman.....	623 40	
Relief of certain settlers upon the Fort Randall military reservation...	3, 186 90	
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	374, 370 41	

From which deduct the following repayments:

Relief of certain drafted men.....	2, 200 00	
Relief of destitute in District of Columbia	4 92	
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	2, 204 92	

Total expenditures reliefs.....		372, 165 49
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NAVY DEPARTMENT.

Naval establishment:

Pay of Marine Corps.....	719, 917 01	
Provisions of Marine Corps.....	104, 306 61	
Clothing of Marine Corps.....	83, 020 09	
Fuel of Marine Corps.....	27, 000 00	
Military stores of Marine Corps.....	9, 006 00	
Transportation and recruiting Marine Corps	4, 500 00	
Repairs of barracks of Marine Corps	6, 000 00	
Forage for horses of Marine Corps	6, 000 00	
Quarters for officers of Marine Corps	14, 500 00	
Contingent of Marine Corps	23, 262 25	
Naval Academy.....	118, 213 47	
Contingent, Naval Academy	46, 600 00	
Buildings and grounds, Naval Academy.....	14, 000 00	
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Total naval establishment.....		1, 176, 325 48
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Bureau of Yards and Docks:

Navy-yard at Kittery, Me	21, 026 79	
Navy-yard at Boston, Mass	24, 232 22	
Navy-yard at Brooklyn, N. Y	22, 700 60	
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Carried forward.....	67, 979 61	151, 208, 547 43
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General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward.....	\$67,950 61	\$151,908,547 43
Navy-yard at Philadelphia, Pa.....	\$22,146 79	
Navy-yard at Washington, D. C.....	19,995 79	
Navy-yard at Norfolk, Va.....	67,236 47	
Navy-yard at Pensacola, Fla.....	176,890 39	
Navy-yard at Mare Island, Cal.....	369,612 84	
Naval station at League Island, Pa.....	399,942 03	
Naval station at New London, Conn.....	49,999 44	
Naval station at Key West, Fla.....	7,944 64	
Naval Asylum at Philadelphia, Pa.....	56,000 59	
Emergencies at naval stations.....	1 25	
Civil establishment, yards and docks.....	5,617 36	
Contingent, yards and docks.....	48,472 50	
Repairs and preservation of navy-yards.....	475,078 56	
General maintenance, yards and docks.....	753,556 98	
Total expenditures yards and docks.....		2,519,756 20
Bureau of Equipment and Recruiting :		
Equipment of vessels.....	1,099,601 75	
Contingent, equipment and recruiting.....	75,908 25	
Enlistment bounties to seamen.....	478 47	
	1,175,988 47	
From which deduct the following repayment :		
Civil establishment, equipment and recruiting.....	36 38	
Total expenditures equipment and recruiting.....		1,175,952 09
Bureau of Navigation :		
Navigation and navigation supplies.....	137,318 62	
Civil establishment, navigation.....	543 68	
Contingent, navigation.....	5,495 38	
Hydrographic work.....	90,835 73	
Naval Observatory.....	19,192 85	
Nautical Almanac.....	20,788 72	
Refracting telescope.....	5,231 67	
Tower for refracting telescope.....	1,922 91	
Observation transit of Venus.....	70,964 43	
Printing illustrations of Polaris expedition.....	2,554 50	
	354,908 49	
From which deduct the following repayments :		
Purchase of instruments for observation transit of Venus.....	\$2 06	
Surveying Tehuantepec and Nicaragua Ship-Canal.....	3 98	
	6 04	
Total expenditures Bureau of Navigation.....		354,902 45
Bureau of Ordnance :		
Ordnance and ordnance stores.....	359,054 79	
Civil establishment, ordnance.....	236 14	
Contingent, ordnance.....	850 83	
Magazine at Washington.....	39,433 75	
Magazine at Mare Island.....	916 00	
Torpedo corps.....	84,317 71	
Magazine at Norfolk.....	23,938 00	
	508,747 22	
From which deduct the following repayments :		
Magazine at Philadelphia.....	\$1 20	
Boston.....	. 95	
Pensacola.....	16	
	2 31	
Total expenditures Bureau of Ordnance.....		508,744 91
Bureau of Construction and Repair :		
Construction and repair.....	3,298,852 48	
Construction of eight steam-vessels of war.....	186,565 47	
Protecting timber-lands.....	5,155 47	
Repairs on double-turreted monitors.....	849,045 07	
	4,339,618 49	
From which deduct the following repayment :		
Civil establishment, Bureau of Construction and Repair.....	206 49	
Total expenditures Bureau of Construction and Repair.....		4,339,412 00
Carried forward.....		160,106,614 09

General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

Brought forward..... \$160,106,614 08

Bureau of Steam-Engineering:

Steam machinery	\$1,811,878 69
Civil establishment, Bureau of Steam-Engineering	164 86

Total expenditures Bureau of Steam-Engineering	1,812,043 55
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Bureau of Provisions and Clothing:

Provisions for Navy	1,482,806 10
Clothing for Navy	198,924 08
Civil establishment, Bureau of Provisions and Clothing	2,777 44
Contingent expenses, Bureau of Provisions and Clothing	52,263 01

Total expenditures Bureau of Provisions and Clothing	1,736,770 63
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Bureau of Medicine and Surgery:

Surgeons' necessaries and appliances	29,747 03
Repairs and improvement of hospitals	10,976 33
Naval-hospital fund	25,442 57
Civil establishment, Bureau of Medicine and Surgery	38,097 99
Contingent expenses, Bureau of Medicine and Surgery	28,911 60

Total expenditures Bureau of Medicine and Surgery	133,175 52
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Miscellaneous:

Pay of the Navy	6,445,001 91
Contingent expenses of the Navy	97,519 70
Prize-money to captors	479,982 22
Bounty for destruction of enemies' vessels	50,419 32
Indemnity for lost clothing	8,912 09
Payments on contracts prior to March 4, 1869	57,330 68
Payment to officers and crew of United States steamer Kearsarge	2,040 87
Navy pension-fund	96,363 93
Statue of Admiral Farragut	5,000 00
Payment of share of captures by Farragut's fleet	362,600 00
Relief of Mary A. Hall, widow of Capt. C. F. Hall	16,936 00
widows and heirs of those lost on the Albany	168 00
the owners of the schooner Fairfax	6,000 00
the heirs at law of William C. Brashear	6,904 75
William J. Holte	953 33
widows and heirs of those lost on the Levant	144 00
Daniel S. Mushen, jr.	46,715 08
Sarah B. Forest	800 00
certain officers, &c., act approved June 30	50,625 14
survivors of the Polaris	11,032 67
	7,745,449 69

From which deduct the following repayment:

Allowance for reduction of wages under the eight-hour law	4,205 20
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Total expenditures miscellaneous	7,741,244 49
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PUBLIC DEBT.

Interest:

Temporary loan	8 08
Certificates of indebtedness	27,200 00
Navy pension fund	420,000 00
Treasury-notes of 1846	30 00
Treasury-notes of 1847	90 00
Treasury-notes of 1857	3 00
Seven-thirties of 1861	227 05
One-year notes of 1863	435 00
Two-year notes of 1863	484 96
Compound-interest notes	9,277 29
Seven-thirties of 1864 and 1865	3,860 50
Bounty-land scrip	7 05
Tax on indemnity stock	150 00
Loan of 1858	16,450 00
Loan of February, 1861, (1881s)	1,105,509 06
Oregon-war debt	57,765 00
Funded loan of 1861	17,173,565 89
Loan of July and August, 1861, (1881s)	11,375,641 50
Five-twenties of 1862	8,695,700 66
Loan of 1863, (1881s)	4,520,739 50
Ten-forties of 1864	9,745,602 62
Five-twenties of March, 1864	54,671 00

Carried forward	53,207,418 10	171,529,848 27
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General account of the receipts and expenditures, &c.—Continued.

BY EXPENDITURES.

	Brought forward.....	\$33,207,418 10	\$171,522,842 27
Five-twenties of June, 1864		3,490,442 50	
Five-twenties of 1865		2,295,639 50	
Consols of 1865		12,224,564 09	
Consols of 1867		18,736,828 75	
Consols of 1868		2,254,701 00	
Central Pacific stock.....		1,555,347 90	
Kansas Pacific stock, (U. P., E. D.)		379,740 00	
Union Pacific stock		1,638,300 72	
Central Branch Union Pacific stock, (A. and P. P.).....		94,350 00	
Western Pacific stock		118,233 00	
Sioux City and Pacific stock.....		97,939 90	
Total expenditures interest			103,093,541 27
.....		75,500 00	
.....		71,278,900 00	
.....		81,040,000 00	
.....		100 00	
.....		2,100 00	
.....		6,025 00	
.....		110,136,376 00	
.....		40,364,671 48	
.....		8,700 00	
.....		5,550 00	
.....		47,820 00	
.....		31,650 00	
.....		2,000 00	
.....		117,000 00	
.....		104,257,850 00	
.....		1,000 00	
.....		1,650 00	
Total expenditures redemptions.....			407,371,492 47
Total net expenditures.....			682,000,865 32

Statement of revenues collected from the beginning of the Government to June 30, 1873, from the following sources.

(By calendar years to 1873, and subsequently by fiscal years.)

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Dividends and sales of bank stock and bonds.	Miscellaneous.	Net revenue.	Loans and Treasury notes, &c.	Total receipts.
From Mar. 4, 1789, to Dec. 31, 1791	94,300,473 00	600,048 81	.....	.....	94,000 00	819,440 10	94,419,913 10	23,791,119 26	910,210,000 75
1792	2,443,070 05	337,703 70	.....	611,000 51	20,500 00	8,918 05	2,600,000 31	2,670,408 46	2,740,700 77
1793	4,553,306 58	874,039 00	.....	20,478 40	303,478 00	18,300 37	4,652,903 14	1,007,701 14	5,760,604 28
1794	4,801,005 34	337,755 34	.....	20,400 00	100,000 00	52,700 40	5,031,904 07	4,000,196 74	10,041,101 05
1795	2,504,461 00	475,849 00	.....	72,900 00	1,540,000 00	5,917 97	6,114,374 50	2,305,868 90	9,419,243 40
1796	6,507,867 94	575,491 45	.....	94,500 00	305,000 00	16,500 14	8,377,369 05	3,604,000 00	9,740,369 05
1797	7,540,640 65	644,257 35	.....	20,500 00	70,900 00	30,370 00	8,000,465 00	70,135 41	8,750,600 41
1798	7,100,061 93	770,136 44	.....	41,000 00	71,040 00	10,004 01	7,900,465 00	200,574 37	8,306,070 07
1799	6,610,449 31	680,396 55	.....	70,000 00	71,040 00	63,187 50	7,540,613 31	3,074,646 53	12,001,459 84
1800	8,040,832 73	800,396 55	.....	70,000 00	80,000 00	74,719 10	10,945,749 10	1,000,435 04	12,451,184 14
1801	10,750,776 93	1,041,043 43	.....	35,000 00	80,000 00	906,140 15	12,835,330 55	1,000,435 04	12,945,435 59
1802	12,430,825 74	821,896 00	.....	14,977 30	1,207,500 00	177,903 00	14,663,793 05	5,507 36	15,001,301 31
1803	10,479,417 61	815,179 00	.....	21,348 50	.....	115,510 10	11,004,097 03	.....	11,004,097 03
1804	11,000,545 33	50,041 90	.....	20,500 00	.....	112,575 53	11,083,307 36	9,539 84	11,533,840 00
1805	12,930,467 04	31,747 15	.....	31,348 50	.....	19,030 00	12,940,003 50	102,014 04	13,042,017 54
1806	14,667,600 17	30,101 45	.....	41,117 67	.....	16,001 10	15,339,831 07	46,007 71	15,385,838 78
1807	12,845,501 61	12,021 00	.....	3,014 73	.....	34,325 00	12,890,819 50	.....	12,890,819 50
1808	16,303,550 58	4,210 73	.....	.....	.....	21,079 35	17,000,601 03	1,000 10	17,001,601 13
1809	7,296,080 50	4,044 20	.....	.....	.....	82,630 51	7,773,473 12	.....	7,773,473 12
1810	8,563,300 31	7,430 63	.....	.....	.....	84,470 04	8,364,814 00	8,750,000 35	16,144,864 35
1811	12,313,332 73	2,005 95	.....	37 70	.....	60,000 50	12,403,369 00	.....	12,403,369 00
1812	11,936,777 53	4,005 06	.....	25,000 00	.....	41,185 47	12,400,000 00	10,000 00	12,410,000 00
1813	13,204,002 93	4,755 04	.....	45,000 00	.....	119,300 01	13,368,057 94	10,164,435 00	23,532,492 94
1814	5,904,778 00	1,000,004 18	.....	125,000 10	.....	130,371 00	6,030,153 28	83,377,911 79	89,408,065 07
1815	7,202,842 28	4,070,059 07	.....	149,707 74	.....	152,904 61	13,400,916 68	25,004,300 78	28,405,217 46
1816	20,300,074 00	2,194,706 31	.....	.....	.....	152,904 61	22,495,681 31	9,404,430 16	31,899,111 47
1817	26,000,346 00	2,670,180 77	.....	20,371 91	.....	82,300 17	28,748,049 74	734,542 50	29,482,592 24
1818	17,176,365 00	955,070 89	.....	20,070 00	.....	57,547 71	21,203,171 04	.....	21,203,171 04
1819	20,903,004 76	200,503 63	.....	.....	.....	57,007 10	21,160,680 55	2,001 00	21,162,681 55
1820	15,025,618 15	100,000 53	.....	4,465 95	.....	54,070 50	15,180,156 08	2,040,024 13	17,220,180 21
1821	12,004,477 15	60,007 63	.....	.....	.....	150,070 50	12,154,547 68	.....	12,154,547 68
1822	17,507,761 94	34,949 17	.....	.....	.....	454,353 15	17,542,710 85	.....	17,542,710 85
1823	18,000,453 44	34,949 17	.....	.....	.....	141,019 15	18,184,369 00	.....	18,184,369 00
1824	17,670,725 71	34,949 17	.....	.....	.....	137,000 00	17,807,674 17	.....	17,807,674 17
1825	20,000,713 45	55,771 35	.....	.....	.....	140,900 55	20,158,625 00	.....	20,158,625 00
1826	22,341,331 77	21,500 00	.....	.....	.....	140,900 55	22,362,831 77	.....	22,362,831 77
1827	18,719,503 00	18,000 00	.....	.....	.....	1,315,001 63	19,034,503 00	.....	19,034,503 00
1828	23,005,503 64	17,451 54	.....	.....	.....	65,100 54	23,082,055 18	.....	23,082,055 18
1829	22,001,005 91	14,300 74	.....	.....	.....	111,501 05	22,116,306 65	.....	22,116,306 65

REPORT ON THE FINANCES.

Statement of revenue collected from the beginning of the Government to June 30, 1875, &c.—Continued.

Years.	Customs.	Internal revenue.	Direct taxes.	Postage.	Public lands.	Dividends and sales of bank stock and bonds.	Miscellaneous.	Net revenue.	Loans and Treasury notes, &c.	Total receipts.
1830.....	\$21,922,391 39	\$12,160 62	\$16,980 50	\$55 13	\$2,329,356 14	\$490,000 00	\$73,172 64	\$24,844,116 51	.....	\$24,844,116 51
1831.....	24,224,441 77	6,933 51	10,506 01	561 02	3,210,815 48	490,000 00	583,563 03	28,526,820 82	.....	28,526,820 82
1832.....	28,465,237 24	11,630 65	6,791 13	244 95	2,623,381 03	659,000 00	99,276 16	31,865,561 16	.....	31,865,561 16
1833.....	29,032,508 91	2,759 00	394 12	.....	3,967,662 55	610,285 00	334,796 67	33,948,426 25	.....	33,948,426 25
1834.....	16,214,957 15	4,196 09	19 80	100 00	4,857,600 69	586,649 50	128,412 32	21,091,935 55	.....	21,091,935 55
1835.....	19,391,310 59	10,459 48	4,263 33	893 80	14,757,600 75	569,290 82	696,279 13	35,430,087 10	.....	35,430,087 10
1836.....	23,409,940 53	370 00	.....	10 91	24,877,179 86	328,674 67	2,209,891 32	50,826,796 08	.....	50,826,796 08
1837.....	11,169,240 39	5,493 84	.....	.....	6,776,236 52	1,375,965 44	5,562,190 80	24,890,884 69	.....	24,890,884 69
1838.....	16,158,800 36	2,467 97	.....	.....	3,081,939 47	4,512,102 22	2,517,252 42	26,302,561 74	.....	26,302,561 74
1839.....	23,137,924 81	2,553 32	755 22	.....	7,076,447 35	.....	1,265,068 91	30,023,966 68	.....	30,023,966 68
1840.....	13,494,502 17	1,682 25	.....	.....	3,292,235 58	1,774,513 80	874,662 28	19,442,646 08	.....	19,442,646 08
1841.....	14,487,216 74	3,261 36	.....	.....	1,365,627 42	672,769 38	331,285 37	16,860,160 27	.....	16,860,160 27
1842.....	18,187,908 76	495 00	.....	.....	1,315,797 52	56,912 53	383,893 44	19,965,009 25	.....	19,965,009 25
1843, (to June 30).....	7,046,843 91	103 52	.....	.....	897,818 11	.....	226,235 99	8,231,001 26	.....	8,231,001 26
1843-'44.....	16,183,570 94	1,777 34	.....	.....	2,059,949 80	.....	1,075,419 70	20,390,707 78	.....	20,390,707 78
1844-'45.....	27,528,112 70	3,517 12	.....	.....	2,077,022 30	5,000 00	322,201 78	29,941,853 90	.....	29,941,853 90
1845-'46.....	26,712,667 87	2,897 26	.....	.....	2,694,452 48	.....	289,950 13	29,699,967 74	.....	29,699,967 74
1846-'47.....	23,747,864 66	375 00	.....	.....	2,498,355 20	4,340 39	186,467 91	26,437,403 16	.....	26,437,403 16
1847-'48.....	31,757,070 96	.....	.....	.....	3,322,642 56	34,834 70	577,775 99	35,698,699 21	.....	35,698,699 21
1848-'49.....	22,346,738 82	.....	.....	.....	1,688,959 55	8,955 00	676,424 13	30,721,077 50	.....	30,721,077 50
1849-'50.....	39,668,626 42	.....	.....	.....	1,859,894 25	.....	2,064,308 21	43,592,828 86	.....	43,592,828 86
1850-'51.....	49,017,587 92	.....	.....	.....	2,352,305 30	260,243 51	924,922 60	52,555,039 33	.....	52,555,039 33
1851-'52.....	47,339,326 62	.....	.....	.....	2,043,239 58	1,021 34	463,228 06	49,846,815 60	.....	49,846,815 60
1852-'53.....	58,931,865 52	.....	.....	.....	1,667,034 99	31,466 78	853,313 02	61,483,730 31	.....	61,483,730 31
1853-'54.....	64,224,190 27	.....	.....	.....	8,470,798 39	.....	1,105,352 74	73,800,341 40	.....	73,800,341 40
1854-'55.....	53,025,794 21	.....	.....	.....	11,497,049 07	.....	827,731 40	65,350,574 68	.....	65,350,574 68
1855-'56.....	64,022,683 50	.....	.....	.....	8,917,644 93	.....	1,116,190 81	74,056,699 24	.....	74,056,699 24
1856-'57.....	63,875,905 05	.....	.....	.....	3,829,486 64	.....	1,259,220 88	68,965,312 57	.....	68,965,312 57
1857-'58.....	41,789,680 96	.....	.....	.....	3,513,715 87	.....	1,352,029 13	46,655,365 96	.....	46,655,365 96
1858-'59.....	49,550,416 04	.....	.....	.....	1,756,667 30	.....	1,454,596 24	52,761,699 58	.....	52,761,699 58
1859-'60.....	53,187,511 87	.....	.....	.....	1,778,557 71	.....	1,088,530 25	56,054,599 83	.....	56,054,599 83
1860-'61.....	39,582,125 64	.....	.....	.....	870,658 54	.....	1,023,515 21	41,476,299 39	.....	41,476,299 39
1861-'62.....	49,056,397 62	.....	1,795,331 73	.....	152,203 77	.....	904,011 50	51,907,944 62	.....	51,907,944 62
1862-'63.....	60,059,642 40	37,640,787 95	1,485,103 61	.....	167,617 17	.....	3,735,794 37	112,088,945 50	.....	112,088,945 50
1863-'64.....	102,316,152 99	109,741,134 10	475,648 96	.....	588,333 29	.....	49,621,084 98	262,742,354 32	.....	262,742,354 32
1864-'65.....	84,928,260 60	209,464,215 25	1,200,573 03	.....	996,553 31	.....	26,503,183 73	323,092,785 92	.....	323,092,785 92
1865-'66.....	179,046,651 58	309,228,813 42	1,974,754 12	.....	665,031 03	.....	123,733,397 70	619,646,647 91	.....	619,646,647 91
1866-'67.....	176,417,810 88	266,027,537 43	4,200,233 70	.....	1,163,575 76	.....	42,103,024 57	449,912,182 34	.....	449,912,182 34
1867-'68.....	164,404,590 56	191,067,549 41	1,768,143 85	.....	1,346,715 41	.....	46,049,033 09	405,634,043 32	.....	405,634,043 32
1868-'69.....	180,048,424 63	158,350,480 46	765,625 61	.....	4,040,344 34	.....	127,754,900 50	370,945,817 94	.....	370,945,817 94
1869-'70.....	194,538,374 44	124,609,756 49	929,102 88	.....	3,350,441 76	.....	24,237,762 06	411,255,477 63	.....	411,255,477 63
1870-'71.....	216,970,408 05	143,004,153 63	540,365 37	.....	9,384,646 68	.....	30,069,777 34	343,327,341 07	.....	343,327,341 07

1871-72	916,370,998 77	130,649,177 79	.....	2,575,714 18	.....	24,521,147 05	374,111,745 73	305,047,034 00	679,154,419 73
1872-73	146,089,528 70	112,720,314 14	.....	2,821,319 38	.....	29,040,103 95	332,741,252 47	914,631,017 00	548,079,980 47
1873-74	163,103,633 69	102,469,784 90	.....	1,892,496 93	.....	37,612,747 52	304,979,704 84	439,979,535 46	744,959,830 90
1874-75	157,167,723 35	110,007,403 58	.....	1,412,640 17	.....	19,411,198 00	988,000,031 10	367,971,358 00	675,971,907 10

* \$1,458,782.93 deducted from the aggregate receipts, as per account of the Treasurer, No. 76922.
 r depositaries previously deducted as unavailable.
 d award.

Statement of expenditures from the beginning of the

[The year 1875 is stated from the account of warrants on the Treasurer]

Years.	Civil list.	Foreign inter- course.	Miscellaneous.	Military service.	Pensions.
From Mar. 4, 1789, to Dec. 31, 1791.	\$757, 134 45	\$14, 733 33.	\$311, 533 83	\$632, 804 03	\$175, 813 86
1792.....	380, 917 58	78, 766 67	194, 572 32	1, 100, 702 09	109, 943 15
1793.....	358, 241 08	89, 500 00	24, 709 46	1, 130, 249 08	80, 087 81
1794.....	440, 946 58	146, 403 51	118, 248 30	2, 639, 097 59	81, 399 24
1795.....	361, 633 36	912, 685 12	92, 718 50	2, 480, 910 13	68, 673 22
1796.....	447, 139 05	184, 859 64	150, 476 14	1, 260, 263 84	100, 243 71
1797.....	483, 233 70	669, 788 54	103, 880 82	1, 039, 402 66	92, 256 97
1798.....	504, 605 17	457, 428 74	149, 004 15	2, 009, 522 30	104, 845 33
1799.....	592, 905 76	271, 374 11	175, 111 81	2, 466, 946 98	95, 444 03
1800.....	742, 688 45	395, 288 18	193, 636 59	2, 560, 878 77	64, 130 73
1801.....	549, 288 31	295, 676 73	269, 803 41	1, 672, 944 08	73, 533 37
1802.....	596, 981 11	550, 925 93	315, 022 36	1, 179, 148 25	85, 440 39
1803.....	526, 583 12	1, 110, 834 77	205, 217 87	822, 055 85	62, 902 10
1804.....	624, 795 63	1, 186, 655 57	379, 558 23	875, 423 93	80, 092 86
1805.....	585, 849 79	2, 798, 028 77	384, 720 19	712, 721 28	81, 854 59
1806.....	684, 230 53	1, 760, 421 30	445, 485 18	1, 224, 355 38	21, 875 53
1807.....	655, 524 65	577, 826 34	464, 546 52	1, 288, 685 91	70, 500 66
1808.....	691, 167 80	304, 992 83	427, 124 98	2, 900, 834 40	82, 576 04
1809.....	712, 465 13	166, 306 04	337, 032 62	3, 345, 772 17	87, 833 54
1810.....	703, 994 03	81, 367 48	315, 783 47	2, 294, 323 94	83, 744 16
1811.....	644, 467 27	264, 904 47	457, 919 66	2, 032, 828 19	75, 043 88
1812.....	826, 271 55	347, 703 29	509, 113 37	11, 817, 798 24	91, 402 10
1813.....	780, 545 45	209, 941 01	738, 949 15	19, 652, 013 02	86, 989 91
1814.....	927, 424 23	177, 179 97	1, 103, 425 50	20, 350, 806 86	90, 164 36
1815.....	852, 247 16	290, 892 04	1, 755, 731 27	14, 794, 294 22	69, 656 66
1816.....	1, 208, 125 77	364, 620 40	1, 416, 995 00	16, 012, 096 80	188, 844 15
1817.....	994, 556 17	281, 995 97	2, 242, 324 62	8, 004, 236 53	297, 374 43
1818.....	1, 109, 559 79	420, 429 90	2, 305, 849 82	5, 622, 715 10	890, 719 98
1819.....	1, 142, 180 41	284, 113 94	1, 640, 917 06	6, 506, 300 37	2, 415, 939 85
1820.....	1, 248, 310 05	253, 370 04	1, 090, 341 85	2, 630, 392 31	3, 203, 376 31
1821.....	1, 112, 292 64	207, 110 75	903, 718 15	4, 461, 291 78	242, 817 25
1822.....	1, 158, 131 58	164, 879 51	644, 985 15	3, 111, 981 58	1, 944, 199 46
1823.....	1, 058, 911 65	292, 118 56	671, 063 78	3, 096, 924 43	1, 780, 528 52
1824.....	1, 336, 366 24	5, 140, 099 83	672, 942 74	3, 340, 939 85	1, 199, 386 59
1825.....	1, 330, 747 24	371, 666 25	1, 046, 131 40	3, 659, 914 18	1, 302, 810 57
1826.....	1, 256, 745 48	232, 719 08	1, 110, 713 23	3, 943, 194 37	1, 556, 593 83
1827.....	1, 228, 141 04	659, 211 87	826, 123 67	3, 938, 977 88	976, 138 86
1828.....	1, 455, 490 56	1, 001, 193 66	1, 219, 368 40	4, 145, 544 56	850, 573 57
1829.....	1, 327, 069 36	207, 765 85	1, 560, 679 66	4, 724, 291 07	949, 394 47
1830.....	1, 579, 724 64	294, 067 27	1, 363, 624 13	4, 767, 128 88	1, 363, 297 31
1831.....	1, 373, 755 99	292, 554 00	1, 392, 336 11	4, 841, 835 55	1, 170, 665 14
1832.....	1, 800, 757 74	325, 181 07	2, 451, 202 64	5, 446, 034 88	1, 184, 422 46
1833.....	1, 562, 758 28	955, 395 88	3, 198, 091 77	6, 704, 019 10	4, 529, 152 46
1834.....	2, 080, 601 60	241, 562 35	2, 082, 565 00	5, 696, 189 38	3, 364, 285 36
1835.....	1, 905, 551 51	774, 750 28	1, 549, 396 74	5, 759, 156 89	1, 954, 711 32
1836.....	2, 110, 175 47	533, 382 65	2, 749, 721 60	12, 169, 296 64	2, 282, 797 96
1837.....	2, 357, 035 94	4, 603, 905 40	2, 932, 428 93	13, 682, 730 80	2, 672, 162 45
1838.....	2, 688, 708 56	1, 215, 095 52	3, 256, 860 68	12, 897, 224 16	2, 156, 657 29
1839.....	2, 116, 962 77	97, 667 92	2, 621, 340 20	8, 916, 995 80	3, 142, 750 51
1840.....	2, 736, 769 31	683, 278 15	2, 573, 351 50	7, 095, 267 23	2, 603, 562 17
1841.....	2, 556, 471 79	428, 410 57	3, 505, 999 09	8, 201, 610 24	2, 323, 434 51
1842.....	2, 905, 041 65	563, 191 41	3, 307, 391 55	6, 610, 438 02	1, 378, 931 33
1843, (to June 30) ..	1, 222, 422 48	400, 566 04	1, 579, 724 48	2, 902, 671 95	838, 041 12
1843-'44.....	2, 454, 958 15	636, 079 66	2, 554, 146 05	5, 212, 183 66	2, 039, 008 99
1844-'45.....	2, 369, 652 79	702, 637 22	2, 839, 470 97	5, 746, 291 28	2, 400, 728 11
1845-'46.....	2, 532, 232 92	409, 292 55	3, 769, 754 42	10, 413, 370 58	1, 811, 097 56
1846-'47.....	2, 570, 338 44	405, 079 10	3, 910, 190 81	35, 840, 030 33	1, 744, 663 63
1847-'48.....	2, 647, 802 87	448, 593 01	2, 554, 455 37	27, 687, 334 21	1, 228, 426 42
1848-'49.....	2, 265, 196 91	6, 908, 996 72	3, 111, 140 61	14, 558, 473 26	1, 328, 267 64
1849-'50.....	3, 027, 454 39	5, 990, 858 21	7, 025, 450 16	9, 687, 024 58	1, 868, 886 62
1850-'51.....	3, 481, 219 51	6, 256, 427 16	8, 146, 577 33	12, 161, 965 11	2, 293, 377 23
1851-'52.....	3, 439, 923 22	4, 196, 321 59	9, 867, 926 64	8, 521, 506 19	2, 401, 652 78
1852-'53.....	4, 265, 861 78	950, 871 30	12, 246, 335 03	9, 910, 498 49	1, 758, 308 99
1853-'54.....	4, 621, 492 24	7, 763, 812 31	13, 461, 450 13	11, 722, 282 87	1, 232, 665 66
1854-'55.....	6, 350, 875 88	997, 007 26	16, 738, 442 29	14, 648, 074 07	1, 477, 612 33
1855-'56.....	6, 452, 256 35	3, 642, 615 39	15, 260, 475 94	16, 963, 160 51	1, 296, 229 65
1856-'57.....	7, 611, 547 27	999, 177 65	18, 946, 189 91	19, 159, 150 87	1, 369, 115 81
1857-'58.....	7, 116, 339 04	1, 396, 508 72	17, 847, 851 19	25, 679, 121 63	1, 219, 708 39
1858-'59.....	5, 913, 281 50	981, 946 87	16, 873, 771 68	23, 154, 720 53	1, 222, 222 77
1859-'60.....	6, 077, 008 95	1, 146, 143 79	20, 708, 233 43	16, 472, 202 72	1, 100, 602 32
1860-'61.....	6, 074, 041 83	1, 147, 786 91	16, 026, 524 79	23, 001, 530 67	1, 034, 529 73
1861-'62.....	5, 886, 615 07	1, 339, 226 66	14, 160, 020 86	389, 172, 562 29	852, 176 47
1862-'63.....	6, 294, 605 97	1, 241, 325 03	15, 662, 451 37	601, 314, 411 82	1, 078, 513 36
1863-'64.....	7, 999, 683 50	1, 239, 893 66	18, 332, 639 71	690, 391, 042 66	4, 995, 473 90
1864-'65.....	10, 584, 604 17	1, 251, 120 10	27, 798, 634 98	1, 030, 690, 400 06	16, 347, 621 34
1865-'66.....	11, 984, 773 97	1, 315, 749 04	27, 312, 591 16	223, 154, 676 06	15, 685, 548 22
1866-'67.....	15, 128, 830 90	1, 793, 307 98	33, 876, 129 13	92, 715, 832 12	20, 939, 729 69

Government to June 30, 1875, under the following heads.

issued; all previous years are from the accounts of warrants paid.]

Indiana.	Naval establishment.	Net ordinary expenditures.	Public debt, including principal and interest.	Total.	Balances in the Treasury at the end of each year.
\$27,000 00	\$570 00	\$1,919,589 52	\$5,287,949 50	\$7,207,539 02	\$973,905 75
13,648 85	53 02	1,877,903 68	7,263,665 99	9,141,569 67	783,444 51
27,282 83	-----	1,710,070 26	5,819,505 29	7,529,575 55	753,661 69
13,042 46	61,408 97	3,500,546 65	5,801,578 09	9,302,124 74	1,151,924 17
23,475 68	410,562 03	4,350,658 04	6,084,411 61	10,435,069 65	516,442 61
113,563 98	274,784 04	2,531,930 40	5,835,846 44	8,367,776 84	828,995 42
62,396 38	382,631 89	2,833,590 96	5,792,421 82	8,626,012 78	1,021,899 04
16,470 09	1,381,347 76	4,623,223 54	3,900,294 14	8,613,517 68	617,451 43
20,302 19	2,858,081 84	6,480,166 72	4,596,876 78	11,077,043 50	1,161,867 77
31 22	3,448,716 03	7,411,369 97	4,578,369 95	11,989,739 92	2,623,311 99
9,000 00	2,111,424 00	4,981,669 90	7,291,707 04	12,273,376 94	3,295,391 00
94,000 00	915,561 87	3,737,079 91	9,539,004 76	13,276,084 67	5,020,697 64
60,000 00	1,215,230 53	4,002,844 24	7,256,159 43	11,258,983 67	4,825,811 60
116,500 00	1,189,832 75	4,452,858 91	8,171,727 45	12,624,646 36	4,037,005 26
196,500 00	1,597,500 00	6,357,234 62	7,369,889 79	13,727,124 41	3,999,388 99
244,200 00	1,649,641 44	6,080,209 36	8,989,884 61	15,070,093 97	4,538,123 80
203,425 00	1,722,064 47	6,984,572 89	6,307,720 10	11,292,292 99	9,643,850 07
213,575 00	1,884,067 80	6,504,338 85	10,260,245 35	16,764,584 20	9,941,809 96
337,503 84	2,427,758 80	7,414,672 14	6,452,554 16	13,267,226 30	3,848,056 78
177,625 00	1,654,244 20	5,311,082 28	8,008,904 46	13,319,926 74	2,672,276 57
151,875 00	1,965,566 39	5,562,604 86	8,009,204 05	13,601,808 91	3,502,305 80
277,845 00	3,959,365 15	17,829,498 70	4,449,622 45	22,279,121 15	3,862,217 41
167,358 28	6,446,600 10	28,082,396 92	11,108,123 44	39,190,520 36	5,196,542 00
167,394 86	7,311,290 60	30,127,686 38	7,900,543 94	38,021,230 82	1,727,848 63
530,750 00	8,660,000 25	26,953,571 00	12,628,922 35	39,582,493 35	13,106,592 88
274,512 16	3,908,278 30	21,373,432 58	24,871,062 93	49,244,495 51	22,013,519 19
319,463 71	3,314,598 49	14,454,609 92	25,423,036 12	40,877,646 04	14,989,465 43
505,704 27	2,953,695 00	13,808,673 78	21,296,201 62	35,104,875 40	1,478,526 74
463,181 39	3,847,640 42	16,300,273 44	7,703,926 29	24,004,199 73	2,079,992 38
315,750 01	4,387,990 00	13,134,530 57	8,628,494 28	21,763,024 83	1,198,461 21
477,005 44	3,319,243 06	10,723,479 07	8,307,093 62	19,090,572 69	1,681,592 24
575,007 41	2,224,458 98	9,827,643 51	7,848,949 12	17,676,592 63	4,237,427 55
340,781 82	2,503,765 83	9,784,154 59	5,530,016 41	15,314,171 00	9,463,922 81
429,987 90	2,904,581 56	15,330,144 71	16,568,393 76	31,698,538 47	1,946,597 13
724,106 44	3,049,083 86	11,490,459 94	12,095,344 78	23,585,804 72	5,201,650 43
743,447 83	4,218,902 45	13,062,316 27	11,041,082 19	24,103,398 46	6,358,686 18
760,624 88	4,263,877 45	12,653,095 65	10,003,668 39	22,656,764 04	6,668,226 10
705,044 24	3,918,788 44	13,296,041 45	12,163,438 07	25,459,479 52	5,972,435 81
576,344 74	3,308,745 47	12,660,490 62	12,383,267 78	25,044,358 40	5,755,704 79
622,262 47	3,239,428 63	13,229,533 33	11,355,748 22	24,585,281 55	6,014,539 75
930,738 04	3,856,183 07	13,864,067 90	16,174,378 22	30,138,446 12	4,502,014 45
1,352,419 75	3,956,370 29	16,516,328 77	17,840,309 29	34,356,698 06	2,011,777 55
1,202,980 93	3,901,356 75	22,713,755 11	1,543,543 38	24,257,298 49	11,702,905 31
1,003,953 20	3,956,260 42	18,425,417 25	6,176,565 19	24,601,982 44	8,892,858 42
1,706,444 48	3,864,939 06	17,514,950 28	58,191 00	17,573,141 56	26,749,803 96
4,615,141 49	5,807,718 23	30,868,164 04	-----	30,868,164 04	46,708,436 00
4,348,036 19	6,646,914 53	37,243,214 24	21,822 91	37,265,037 15	37,327,252 69
5,504,191 34	6,131,580 53	33,849,718 08	5,605,720 27	39,455,438 35	36,891,196 94
2,528,917 28	6,182,294 25	26,496,948 73	11,117,987 42	37,614,936 15	33,157,503 68
2,331,794 86	6,113,896 89	24,139,920 11	4,086,613 70	28,226,533 81	29,963,163 46
2,514,837 12	6,001,076 97	26,196,840 29	5,600,689 74	31,797,530 03	28,685,111 08
1,199,099 62	8,397,242 95	24,361,336 59	8,575,539 94	32,936,876 53	30,521,979 44
578,371 10	3,727,711 53	11,256,505 60	861,596 55	12,118,105 15	39,186,284 74
1,256,532 39	6,498,199 11	20,650,108 01	12,991,902 84	33,642,010 85	36,742,829 62
1,539,351 35	6,297,177 89	21,895,369 61	8,595,039 10	30,490,408 71	36,194,274 81
1,027,693 64	6,455,013 92	26,418,459 59	1,213,223 31	27,632,282 90	32,261,959 65
1,430,411 30	7,900,635 76	53,801,569 37	6,719,222 37	60,520,251 74	33,079,276 43
1,252,296 81	9,406,476 02	45,227,454 77	15,427,688 42	60,655,143 19	29,418,612 45
1,374,161 55	9,786,705 92	39,933,542 61	16,452,880 13	56,386,422 74	32,827,082 69
1,663,591 47	7,904,724 66	37,165,990 09	7,438,728 17	44,604,718 26	35,871,753 31
2,820,801 77	8,880,581 38	44,049,949 48	4,426,154 83	48,476,104 31	40,158,353 25
3,043,576 04	8,918,842 10	40,389,954 56	6,322,654 27	46,712,608 83	43,338,860 02
3,480,494 12	11,067,789 53	44,078,156 35	10,498,905 39	54,577,061 74	50,261,901 09
1,550,339 53	10,790,096 32	51,142,138 42	24,330,980 66	75,473,119 08	48,591,073 41
2,772,990 78	13,327,095 11	58,312,097 72	9,852,678 24	66,164,775 96	47,777,672 13
2,644,263 97	14,074,834 64	60,333,836 45	12,392,505 12	72,726,341 57	49,108,229 80
4,355,683 64	12,651,694 61	63,032,559 76	6,242,027 61	71,274,587 37	46,802,855 00
4,978,266 18	14,053,264 64	72,291,119 70	9,771,067 04	82,062,186 74	35,113,334 22
3,490,534 53	14,690,927 90	68,327,405 72	17,351,217 20	83,678,642 92	31,193,248 60
2,991,121 54	11,514,649 83	60,010,062 58	17,045,013 07	77,055,075 65	32,979,520 78
2,865,481 17	12,387,156 52	62,537,221 62	22,850,141 46	85,387,363 08	30,963,857 83
2,327,948 37	42,640,453 09	456,379,896 81	109,287,461 27	565,667,358 08	46,965,304 87
3,152,032 70	63,261,235 31	694,004,575 56	205,811,335 69	899,815,911 25	36,523,046 13
2,629,975 97	85,704,963 74	811,283,679 14	484,257,435 72	1,295,541,114 86	134,473,738 44
5,059,360 71	122,617,434 07	1,214,349,195 43	692,084,135 94	1,906,433,331 37	33,933,657 89
3,295,729 32	43,285,662 00	385,954,731 43	753,389,350 52	1,139,344,081 95	165,301,654 76
4,687,715 66	31,074,965 90	206,216,571 38	890,134,995 28	1,096,351,566 66	199,239,180 73

REGISTER.

Government to June 30, 1875, &c.—Continued.

† This includes \$15,500,000 Geneva tribunal award.

‡ Nearly \$2,000,000 increase in "construction and repair," arising from menacing atti-

§ Includes \$1,999,219 awards to British claimants.

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1875, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1834.....	\$4,760,082 08
1792.....	77,227,924 66	1835.....	37,513 05
1793.....	80,352,634 04	1836.....	336,957 83
1794.....	78,427,404 77	1837.....	3,304,124 07
1795.....	80,747,527 39	1838.....	10,434,221 14
1796.....	83,762,172 07	1839.....	3,573,343 82
1797.....	82,064,479 33	1840.....	5,250,873 54
1798.....	79,224,529 12	1841.....	13,594,480 73
1799.....	78,408,669 77	1842.....	20,601,226 23
1800.....	82,976,294 35	July 1, 1843.....	32,742,222 00
1801.....	83,038,050 80	1844.....	23,461,632 50
1802.....	86,712,632 25	1845.....	15,925,303 01
1803.....	77,054,626 30	1846.....	15,550,202 97
1804.....	86,427,121 88	1847.....	33,826,534 77
1805.....	22,312,150 50	1848.....	47,014,862 23
1806.....	75,723,270 66	1849.....	63,061,858 80
1807.....	69,212,398 64	1850.....	63,452,773 55
1808.....	65,196,317 97	1851.....	62,304,796 02
1809.....	57,023,192 09	1852.....	66,199,341 71
1810.....	53,173,217 52	1853.....	59,803,117 70
1811.....	48,005,527 76	1854.....	42,242,222 42
1812.....	45,209,737 90	1855.....	35,526,852 56
1813.....	53,962,827 57	1856.....	31,972,537 90
1814.....	81,427,846 24	1857.....	23,694,831 85
1815.....	99,233,660 15	1858.....	44,911,221 03
1816.....	127,334,913 74	1859.....	58,496,737 88
1817.....	123,491,965 16	1860.....	64,242,227 88
1818.....	103,466,633 83	1861.....	90,520,273 72
1819.....	95,529,648 28	1862.....	524,176,412 13
1820.....	91,015,566 15	1863.....	1,119,772,122 63
1821.....	89,927,427 66	1864.....	1,215,724,370 57
1822.....	93,546,676 94	1865.....	2,620,647,869 74
1823.....	90,875,877 28	1866.....	2,773,236,173 09
1824.....	90,269,777 77	1867.....	2,678,126,103 87
1825.....	83,722,432 71	1868.....	2,611,627,251 19
1826.....	81,054,059 99	1869.....	2,522,452,213 94
1827.....	73,927,357 20	1870.....	2,420,672,427 81
1828.....	67,475,043 87	1871.....	2,353,211,332 32
1829.....	52,421,413 67	1872.....	2,253,251,072 78
1830.....	48,565,406 50	1873.....	2,214,422,743 29
1831.....	39,123,191 68	1874.....	2,251,620,218 43
1832.....	24,322,235 18	1875.....	2,232,224,221 95
1833.....	7,001,698 83		

Statement of expenses of collecting the revenue from customs, by districts, for the fiscal year ended June 30, 1875.

Aroostook, Me.....	\$6,829 18
Passamaquoddy, Me.....	39,060 88
Frenchman's Bay, Me.....	6,124 00
Machias, Me.....	3,923 00
Bangor, Me.....	10,725 96
Castine, Me.....	7,473 00
Belfast, Me.....	7,781 00
Waldoborough, Me.....	7,371 00
Wiscasset, Me.....	3,423 00
Bath, Me.....	8,049 35
Portland, Me.....	93,242 66
Saco, Me.....	1,078 00
York, Me.....	373 00
Kennebunk, Me.....	801 00
Portsmouth, N. H.....	10,024 33
Vermont, Vt.....	110,729 78
Newburyport, Mass.....	6,611 00
Gloucester, Mass.....	10,762 90
Salem and Beverly, Mass.....	13,972 90
Marblehead, Mass.....	1,301 00
Boston and Charlestown, Mass.....	656,997 10
Plymouth, Mass.....	2,721 00
Barnstable, Mass.....	7,159 00
Fall River, Mass.....	13,509 04
New Bedford, Mass.....	8,077 00

REGISTER.

Edgartown, Mass.....	
Nantucket, Mass.....	
Providence, R. I.	
Bristol and Warren, R. I.	
Newport, R. I.	
Stonington, Conn.....	
New London, Conn.....	
Middletown, Conn.....	
New Haven, Conn.....	
Fairfield, Conn.....	
Sag Harbor, N. Y.....	
New York, N. Y.....	2,
Albany, N. Y.....	
Troy, N. Y.....	
Champlain, N. Y.....	
Oswegatchie, N. Y.....	
Cape Vincent, N. Y.....	
Oswego, N. Y.....	
Genesee, N. Y.....	
Niagara, N. Y.....	
Buffalo Creek, N. Y.....	
Dunkirk, N. Y.....	
Newark, N. J.....	
Perth Amboy, N. J.....	
Little Egg Harbor, N. J.....	
Great Egg Harbor, N. J.....	
Burlington, N. J.....	
Bridgetown, N. J.....	
Philadelphia, Pa.....	
Erie, Pa.....	
Pittsburgh, Pa.....	
Wilmington, Del.....	
Baltimore, Md.....	
Annapolis, Md.....	
Town Creek, Md.....	
Eastern, Md.....	
Georgetown, D. C.....	
Alexandria, Va.....	
Tappahannock, Va.....	
Yorktown, Va.....	
Richmond, Va.....	
Petersburgh, Va.....	
Norfolk, Va.....	
Cherrystone, Va.....	
Wheeling, W. Va.....	
Albemarle, N. C.....	
Pamlico, N. C.....	
Beaufort, N. C.....	
Wilmington, N. C.....	
Georgetown, S. C.....	
Charleston, S. C.....	
Beaufort, S. C.....	
Savannah, Ga.....	
Brunswick, Ga.....	
Saint Mary's Ga.....	
Fernandina, Fla.....	
Saint John's, Fla.....	
Saint Augustine, Fla.....	
Key West, Fla.....	
Saint Marks, Fla.....	
Apalachicola, Fla.....	
Pensacola, Fla.....	
Mobile, Ala.....	
Selma, Ala.....	
Pearl River, Miss.....	
Vicksburgh, Miss.....	
Natchez, Miss.....	
New Orleans, La.....	4
Teche, La.....	
Texas, Tex.....	

PORT ON THE FINE

.....	\$13,617 82
.....	22,948 16
.....	60,763 62
.....	14,960 00
.....	6,439 41
.....	956 00
.....	708 28
.....	11,857 63
.....	27,082 00
.....	19,148 00
.....	4,079 00
.....	12,060 53
.....	43,370 12
.....	39,782 15
.....	10,429 39
.....	8,375 95
.....	243 00
.....	6,419 05
.....	121,308 44
.....	645 07
.....	335 00
.....	548 00
.....	2,606 00
.....	12,245 58
.....	1,570 00
.....	7,745 00
.....	15,473 75
.....	271 00
.....	450 00
.....	137 00
.....	78,977 24
.....	349 00
.....	349 00
.....	526 00
.....	1,979 00
.....	13,018 59
.....	22,478 67
.....	9,391 26
.....	39,578 13
.....	4,046 36
.....	416,606 15
.....	9,038 00
<hr/>	
6,753,973 11	

Miscellaneous.

atoms cases.....	\$30,220 46	
.....	1,457 54	
re' salaries and traveling ex-		
.....	199,050 84	
c.....	43,819 95	
<hr/>		
		274,548 79

e following repayment:

.....

Statement of the number of persons employed in each district of the United States for the collection of customs for the fiscal year ending June 30, 1875, with their occupations and compensation.

Districts, number of persons, and occupation.	Agg. compensation.	Districts, number of persons, and occupation.	Agg. compensation.
ARROOSTOOK, ME.		WISCASSETT, ME.	
1 collector	\$1,500 00	1 collector	\$909 48
4 deputy collectors	4,380 00	2 deputy collectors, &c.	2,190 00
1 deputy collector	912 00	1 inspector, &c.	1,095 00
1 inspector	730 00	1 temporary inspector	960 00
1 deputy collector	1,460 00		
PASSAMAQUODDY, ME.		BATH, ME.	
1 collector	3,000 00	1 collector	2,452 43
1 surveyor	1,742 36	1 deputy collector, inspector, weigher, &c.	1,500 00
1 deputy collector	2,000 00	1 deputy collector and inspector	1,460 00
2 deputy collectors and inspectors	2,820 00	2 inspectors	2,920 00
7 inspectors	7,655 00	1 inspector	600 00
4 inspectors	3,650 00	1 inspector	500 00
2 inspectors	1,460 00	1 inspector	365 00
1 aid to revenue	1,095 00	1 inspector	350 00
1 aid to revenue	400 00		
1 watchman	912 50	PORTLAND AND FALMOUTH, ME.	
4 watchmen	2,920 00	1 collector	6,000 00
1 special inspector	1,753 60	3 deputy collectors	9,000 00
1 special inspector	1,095 00	4 clerks of customs	6,000 00
1 janitor	360 00	1 clerk of customs	1,300 00
MACHIAS, ME.		2 clerks	2,400 00
1 collector	2,113 32	3 clerks	3,000 00
1 deputy collector	1,095 00	1 surveyor	4,500 00
2 deputy collectors	1,825 00	1 deputy surveyor	2,500 00
1 deputy collector	430 00	1 superintendent warehouses, &c.	1,500 00
1 deputy collector	730 00	2 store-keepers	2,920 00
1 deputy collector	548 00	3 store-keepers	3,832 50
FRENCHMAN'S BAY, ME.		1 appraiser	3,000 00
1 collector	1,284 64	1 assistant appraiser	2,500 00
1 special deputy collector	1,200 00	1 examiner	1,800 00
1 deputy collector and inspector	1,095 00	2 weighers, gaugers, &c.	4,000 00
1 deputy collector	1,095 00	2 weighers, occasional	3,430 00
1 deputy collector	96 15	3 inspectors	4,380 00
2 deputy collectors	1,200 00	19 inspectors	24,272 50
1 inspector	293 10	7 inspectors	7,665 00
1 store-keeper	360 00	1 inspector	730 00
BANGOR, ME.		1 inspector	626 00
1 collector	2,200 00	8 inspectors, temporary	211 00
1 special deputy collector	1,800 00	9 inspectors, temporary	2,600 00
1 deputy collector	1,036 00	2 boatmen	1,460 00
1 deputy collector	1,095 00	1 porter	626 00
4 inspectors	4,380 00	1 porter	550 00
1 temporary inspector	204 00	1 marker	720 00
1 weigher and gauger	94 00		
1 watchman	730 00	SACO, ME.	
1 janitor	720 00	1 collector	306 15
CASTINE, ME.		1 deputy collector and inspector	450 00
1 collector	1,306 89	1 inspector	500 00
1 special deputy collector and inspector	1,460 00	1 inspector	100 00
3 deputy collectors and inspectors	3,285 00		
1 deputy collector and inspector	912 50	KENNEBUNK, ME.	
1 special inspector	1,460 00	1 collector	296 00
BELFAST, ME.		1 deputy collector, inspector, &c.	600 00
1 collector	1,298 00	3 inspectors	468 00
3 deputy collectors	4,380 00		
1 deputy collector	500 00	YORK, ME.	
1 deputy collector	400 00	1 collector	260 81
1 inspector	1,460 00	1 inspector	100 00
1 janitor	400 00		
1 inspector	200 00	PORTSMOUTH, N. H.	
WALDOBOROUGH, ME.		1 collector	1,014 23
1 collector	2,469 12	1 deputy collector and inspector	1,460 00
2 deputy collectors	2,920 00	1 deputy collector and inspector	223 70
5 deputy collectors and inspectors	5,475 60	1 weigher, gauger, &c.	1,460 00
1 deputy collector and inspector	587 41	2 inspectors	2,920 00
		2 inspectors	2,104 00
		1 inspector	584 70

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupation.	Agg com- pensation.	Districts, number of persons, and occupation.	Agg com- pensation.
VERMONT, VT.		BOSTON AND CHARLESTOWN, MASS.— Continued.	
.....	\$5,890 05	1 special deputy collector, &c.....	\$5,000 00
r.....	2,500 00	1 auditor.....	3,000 00
ra.....	5,400 00	3 deputy collectors.....	2,000 00
r.....	4,800 00	1 deputy collector.....	700 00
r.....	1,400 00	1 deputy collector.....	1,977 50
ra.....	5,100 00	1 cashier.....	3,000 00
r.....	368 00	1 assistant cashier.....	2,400 00
ra.....	3,916 60	1 clerk.....	2,500 00
r.....	5,475 00	8 clerks.....	16,000 00
r.....	900 00	11 clerks.....	19,800 00
r.....	800 00	15 clerks.....	24,000 00
r.....	900 00	17 clerks.....	21,800 00
ra.....	1,650 00	19 clerks.....	22,800 00
r.....	500 00	27 clerks.....	27,000 00
.....	1,460 00	17 clerks.....	12,600 00
.....	1,095 00	1 messenger and clerk.....	1,000 00
.....	26,915 00	6 messengers.....	5,400 00
.....	547 50	11 assistant messengers.....	7,900 00
.....	365 00	4 watchmen.....	4,000 00
.....	1,994 00	1 engineer.....	1,100 00
.....	1,402 00	1 assistant engineer.....	600 00
.....	585 00	1 superintendent of warehouses.....	2,000 00
.....	325 11	3 store-keepers.....	4,200 00
.....	2,000 00	12 store-keepers.....	17,500 00
WYFORTH, MASS.		4 assistant store-keepers.....	3,600 00
.....	2,898 00	3 assistant store-keepers.....	2,400 00
tor and inspector.....	1,005 00	8 weighers, measurers, and gaugers.....	16,000 00
ger, &c.....	1,005 00	25 assistant weighers, measurers, and gaugers.....	31,937 50
.....	1,005 00	49 inspectors.....	71,540 00
.....	950 00	26 temporary inspectors.....	33,215 00
.....	720 00	1 female inspector.....	300 00
.....	171 00	50 night inspectors.....	54,750 00
CHESTER, MASS.		1 marble inspector.....	600 00
.....	3,719 30	150 wharf-laborers.....	42,000 00
.....	588 40	2 foremen to laborers.....	1,800 00
tor.....	1,500 00	40 laborers.....	32,000 00
.....	1,300 00	1 naval officer.....	5,000 00
.....	300 00	1 deputy naval officer.....	2,500 00
.....	1,400 00	1 assistant deputy naval officer.....	2,400 00
.....	750 00	4 clerks.....	14,400 00
.....	600 00	6 clerks.....	9,600 00
.....	4,320 00	1 clerk.....	1,200 00
and inspector.....	1,004 00	1 clerk and messenger.....	1,000 00
and inspector.....	1,016 00	2 messengers.....	700 00
and inspector.....	501 00	1 surveyor.....	5,000 00
and inspector.....	734 00	1 deputy surveyor and clerk.....	3,000 00
.....	835 00	2 deputy surveyors and clerk.....	4,000 00
IN BEVERLY, MASS.		1 clerk and deputy surveyor.....	1,600 00
.....	1,017 78	2 clerks and deputy surveyors.....	2,600 00
.....	324 24	1 clerk and measurer.....	1,400 00
tor and inspector.....	1,600 00	1 messenger.....	850 00
clerk.....	1,400 00	1 messenger.....	720 00
gauger.....	501 40	1 messenger and telegraph operator.....	1,695 00
ger, &c.....	860 00	4 boatmen.....	3,650 00
.....	6,570 00	1 general appraiser.....	3,000 00
.....	1,000 00	2 general appraisers.....	6,000 00
.....	203 00	2 assistant appraisers.....	5,000 00
.....	720 00	1 clerk, &c.....	1,600 00
.....	86 02	1 examiner of drugs.....	1,000 00
.....	25 30	2 examiners.....	4,000 00
.....	598 00	6 examiners.....	10,600 00
.....	968 00	2 examiners.....	3,200 00
LEHMAN, MASS.		1 examiner.....	1,500 00
.....	323 02	1 examiner.....	1,400 00
tor and inspector.....	912 50	1 clerk.....	1,200 00
tor and inspector.....	365 00	1 clerk.....	1,000 00
.....	100 00	1 clerk.....	1,000 00
CHARLESTOWN, MASS.		1 clerk and messenger.....	1,000 00
.....	2,000 00	3 clerks.....	1,000 00
.....		3 samplers.....	
.....		2 markers.....	
.....		11 openers and packers.....	
.....		1 porter and messenger.....	
.....		1 porter and messenger.....	
.....		1 porter and messenger.....	

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupation.	Agg. compensation.	Districts, number of persons, and occupation.	Agg. compensation.
PLYMOUTH, MASS.		BRISTOL AND WARREN, R. I.	
1 collector	\$962 11	1 collector	295 24
1 deputy collector and inspector	1,095 00	1 inspector	1,095 00
1 deputy collector and inspector	400 00	1 inspector	270 00
1 deputy collector and inspector	300 00	1 boatman	216 00
1 deputy collector and inspector	200 00		
1 inspector and clerk	600 00	NEWPORT, R. I.	
BARNSTABLE, MASS.		1 collector	639 95
1 collector	2,268 00	1 deputy collector	1,200 00
1 deputy collector and inspector	1,095 00	1 inspector	1,095 00
1 deputy collector and inspector	900 00	1 inspector	610 00
2 deputy collectors and inspectors	1,500 00	1 inspector	310 00
1 deputy collector and inspector	800 00	1 inspector	200 00
1 deputy collector and inspector	500 00	4 occasional inspectors	420 00
1 deputy collector and inspector	400 00	1 boatman	500 00
1 aid to revenue	300 00		
1 inspector	400 00	STONINGTON, CONN.	
1 special inspector	1,460 00	1 collector	819 75
1 janitor	350 00	1 surveyor	150 00
1 boatman	150 00	1 inspector	400 00
FALL RIVER, MASS.		1 inspector	500 00
1 collector	2,347 26	1 weigher	75 55
1 deputy collector, inspector, &c.	1,469 00	1 boatman	144 00
1 inspector, weigher, &c.	1,469 00		
1 inspector, weigher, &c.	1,491 11	NEW LONDON, CONN.	
1 temporary night inspector	111 00	1 collector	3,000 00
1 boatman	600 00	1 clerk, deputy, and inspector	1,800 00
NEW BEDFORD, MASS.		1 inspector, weigher, &c.	1,009 65
1 collector	1,900 25	1 inspector, weigher, &c.	1,114 61
1 deputy collector, inspector, and clerk	1,800 00	1 inspector	476 92
1 clerk	1,000 00	1 inspector	5 43
1 inspector, weigher, &c.	1,460 00	1 night inspector	227 74
1 inspector	1,460 00	1 boatman and messenger	480 00
1 inspector	300 00	1 janitor	600 00
1 inspector	120 00		
2 inspectors	160 00	MIDDLETOWN, CONN.	
1 deputy collector and inspector	120 00	1 collector	1,250 45
1 deputy collector, inspector, &c.	1,000 00	1 deputy collector	1,203 00
1 janitor	900 00	1 janitor	600 00
EDGARTOWN, MASS.		2 inspectors	1,148 00
1 collector	1,015 40	1 store-keeper	100 00
1 deputy collector, inspector, &c.	1,350 00		
1 deputy collector, inspector, &c.	1,095 00	NEW HAVEN, CONN.	
2 temporary inspectors	1,000 00	1 collector	3,000 00
1 temporary inspector	600 00	1 deputy collector	2,000 00
1 night inspector	600 00	2 inspectors and clerks	3,000 00
1 night inspector	379 19	2 weighers and gaugers	3,000 00
1 boatman	510 00	2 inspectors	2,920 00
NANTUCKET, MASS.		2 inspectors	2,555 00
1 collector	20 40	1 night inspector	1,095 00
1 deputy collector and inspector	1,000 00	1 night inspector	650 00
1 inspector	600 00	1 night inspector	400 00
PROVIDENCE, R. I.		1 messenger and porter	500 00
1 collector	4,628 25	1 janitor	660 00
1 deputy collector, inspector, &c.	1,460 00	1 inspector	72 00
1 deputy collector, inspector, &c.	2,500 00	1 inspector	60 00
4 inspectors, weighers, &c.	5,840 00	1 inspector	48 00
2 inspectors	2,190 00		
2 inspectors	2,668 00	FAIRFIELD, CONN.	
1 inspector	456 00	1 collector	1,214 31
1 inspector	1,095 00	1 deputy collector, &c.	1,500 00
1 inspector	500 00	1 inspector	300 00
2 boatmen	1,200 00	1 inspector	125 00
1 messenger and store-keeper	1,200 00		
2 store-keepers	1,460 00	SAG HARBOR, N. Y.	
1 appraiser	3,000 00	1 collector	488 60
1 messenger to appraiser	912 50	1 deputy collector	420 00
1 janitor	1,000 00	1 surveyor	252 39
1 assistant janitor	436 25	1 inspector	180 00
NEW YORK, N. Y.			
		1 collector	12,000 00
		1 assistant collector	5,000 00

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupation.	Agg. compensation.	Districts, number of persons, and occupation.	Agg. compensation.
NEW YORK, N. Y.—Continued.		NEW YORK, N. Y.—Continued.	
1 chief clerk	\$4,000 00	2 clerks	\$1,210 00
1 auditor	7,000 00	11 clerks	6,978 00
1 assistant auditor, &c.	3,832 00	10 clerks	9,958 00
1 assistant auditor	3,500 00	1 clerk and examiner of marble	1,500 00
1 cashier	5,000 00	7 examiners	9,800 00
1 assistant cashier	3,500 00	37 clerks	37,140 00
1 store-keeper of the port	5,000 00	1 clerk	763 50
13 deputy collectors	39,000 00	1 clerk	730 30
1 assistant collector	2,000 00	12 clerks	7,976 80
1 superintendent of Castle Garden	2,000 00	3 openers and packers	4,106 25
3 clerks	9,000 00	86 openers and packers	78,214 00
1 clerk	1,003 30	18 samplers	7,250 40
1 clerk	2,867 20	5 samplers	1,680 50
13 clerks	30,819 40	11 messengers	9,800 00
1 clerk	2,400 00	2 messengers	672 00
12 clerks	26,400 00	94 store-keepers	132,848 00
16 clerks	11,830 40	1 store-keeper	1,400 00
39 clerks	69,933 60	2 assistant store-keepers	2,000 00
1 clerk and cigar inspector	2,000 00	1 surveyor	8,000 00
1 clerk	1,261 40	1 auditor	5,000 00
43 clerks	71,350 00	4 deputy surveyors	8,340 30
1 clerk	1,128 60	12 clerks	7,037 00
49 clerks	68,840 20	13 clerks	12,334 80
51 clerks	50,785 80	3 messengers	2,700 00
81 clerks	88,306 20	1 porter	720 00
78 clerks	92,006 60	1 naval officer	8,000 00
2 clerks	1,460 60	1 comptroller	5,000 00
28 clerks	25,983 40	2 deputy naval officers	5,000 00
12 clerks	7,472 50	1 auditor	2,500 00
5 messengers	1,650 80	1 clerk	2,500 00
8 messengers	2,420 00	8 clerks	17,600 00
1 messenger	850 00	11 clerks	16,622 40
3 messengers	1,962 30	17 clerks	29,405 00
42 messengers	31,386 60	25 clerks	37,311 00
1 messenger	398 30	12 clerks	15,388 00
1 messenger	334 40	5 clerks	5,506 70
3 messengers	1,402 50	4 messengers	3,336 10
1 opener and packer	336 10	2 messengers	1,068 90
1 superintendent of custom-house	2,400 00		
1 assistant superintendent cust.-house	1,600 00	ALBANY, N. Y.	
4 ushers	4,860 00	1 surveyor	3,000 00
1 carpenter	1,277 50	1 deputy surveyor and inspector	1,460 00
1 carpenter	1,216 50	3 inspectors	3,285 00
1 engineer	1,500 00	1 clerk	720 00
1 engineer	336 10		
5 firemen	3,122 00	CHAMPLAIN, N. Y.	
8 watchmen	2,000 00	1 collector	2,500 00
20 watchmen	21,900 00	1 deputy collector and clerk	1,800 00
4 watchmen, Sunday	520 00	1 deputy collector and clerk	1,600 00
2 porters	605 00	1 deputy collector and clerk	1,500 00
16 porters	11,520 00	1 deputy collector and clerk	1,200 00
278 inspectors	405,880 00	2 deputy collectors and inspectors	1,925 83
1 inspector	1,460 00	9 deputy collectors and inspectors	6,065 32
4 inspectors	3,888 00	1 deputy collector and inspector	547 50
1 clerk	403 30	5 inspectors	4,500 00
1 scrubber	180 00	6 inspectors	2,705 00
4 coast inspectors	1,952 00		
9 inspectresses	9,855 00	OSWEGATCHIE, N. Y.	
1 captain of night inspectors	1,062 20	1 collector	2,820 00
2 lieutenants of night inspectors	1,593 40	1 deputy collector	1,800 00
147 night inspectors	151,815 00	2 deputy collectors and clerks	3,000 00
19 weighers	47,500 00	1 deputy collector	1,500 00
19 weighers' clerks	7,662 70	2 deputy collectors	2,400 00
19 weighers' foremen	7,662 70	2 deputy collectors	2,190 00
77 assistant weighers	63,126 20	6 deputy collectors	4,800 00
9 gangers	17,327 80	5 inspectors	4,562 50
1 measurer of marble	2,000 00	1 inspector	670 00
9 measurers of vessels	13,140 00	1 inspector, female	460 30
1 general appraiser	3,000 00	1 janitor	650 00
1 appraiser	4,000 00		
10 assistant appraisers	30,000 00	CAPE VINCENT, N. Y.	
2 clerks	5,000 00	1 collector	2,500 00
19 examiners	46,659 70	1 special deputy collector	1,500 00
9 examiners	19,060 60	1 deputy collector and inspector	1,200 00
15 examiners	30,000 00		
13 examiners	19,770 00		
1 chief clerk	840 30		
1 clerk	739 40		

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupation.	Agg. compensation.	Districts, number of persons, and occupation.	Agg. compensation.
SAN FRANCISCO, CAL.—Cont'd.		SAN DIEGO, CAL.—Cont'd.	
3 examiners.....	\$6,000 00	1 temporary inspector.....	\$12 00
1 clerk.....	2,000 00	ALASKA, ALASKA.	
1 sampler.....	1,200 00	1 collector.....	3,306 20
SAN DIEGO, CAL.		4 deputy collectors.....	6,000 00
1 collector.....	3,000 00	1 deputy collector.....	1,200 00
1 special deputy collector and inspector.....	1,460 00	2 inspectors.....	2,920 00
2 inspectors.....	2,000 00	1 clerk.....	390 11
1 mounted inspector.....	1,200 00	1 boatman.....	306 91

Statement exhibiting the number and tonnage of the registered, enrolled, and licensed vessels of the United States June 30, 1875.

States and Territories.	Registered.		Enrolled.		Licensed, under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	514	309,307.90	1,936	171,129.78	535	7,701.84	2,985	488,139.52
New Hampshire.....	12	10,589.14	49	5,638.95	17	191.19	78	16,419.28
Vermont.....	23	4,630.71	23	4,630.71	23	4,630.71	23	4,630.71
Massachusetts.....	629	317,987.41	1,666	189,857.36	350	3,865.42	2,645	511,710.19
Rhode Island.....	15	3,854.24	153	37,152.32	120	1,174.18	288	42,180.74
Connecticut.....	52	13,874.30	479	67,533.24	289	3,138.93	820	84,546.47
New York.....	876	585,407.65	7,925	1,085,073.20	726	8,242.72	9,527	1,678,723.57
New Jersey.....	17	1,361.97	865	96,686.78	327	3,713.41	1,209	101,762.16
Pennsylvania.....	149	73,706.89	3,246	451,271.50	175	2,130.85	3,570	527,109.24
Delaware.....	1	252.63	158	14,625.99	37	411.65	196	15,290.27
Maryland.....	121	41,330.92	1,577	125,296.70	577	6,924.22	2,275	173,551.84
District of Columbia.....	11	1,154.53	412	29,515.29	66	786.57	489	31,456.39
Virginia.....	27	6,027.14	396	19,638.37	649	6,210.54	1,072	31,876.05
North Carolina.....	24	4,354.29	80	4,496.68	185	1,973.66	289	10,824.63
South Carolina.....	19	6,547.69	80	6,394.15	118	1,366.55	217	14,308.39
Georgia.....	35	15,260.71	47	9,591.36	24	211.66	106	25,063.73
Florida.....	61	7,184.14	106	9,726.58	122	1,369.80	289	18,220.52
Alabama.....	19	8,567.14	47	6,708.19	45	399.73	111	15,675.06
Mississippi.....	10	1,930.70	65	4,747.98	58	746.98	133	7,425.66
Louisiana.....	81	36,657.36	294	53,390.29	244	2,277.44	619	92,325.09
Texas.....	46	11,292.14	108	8,699.04	191	2,057.42	345	22,048.60
Tennessee.....	4	1,126.47	67	11,068.06	9	110.54	80	12,305.07
Kentucky.....	60	11,518.37	60	11,518.37	6	75.87	66	11,594.24
Missouri.....	2	326.70	325	121,055.18	4	26.95	331	121,408.83
Iowa.....	32	2,447.43	32	2,447.43	3	46.95	35	2,494.38
Nebraska.....	17	4,352.59	17	4,352.59	17	4,352.59	17	4,352.59
Minnesota.....	66	7,038.43	66	7,038.43	9	135.17	75	7,173.60
Wisconsin.....	1	294.07	375	65,343.62	1	17.50	377	65,655.19
Illinois.....	23	8,843.06	501	95,087.81	27	367.77	551	104,298.64
Indiana.....	78	12,210.83	78	12,210.83	78	12,210.83	78	12,210.83
Michigan.....	3	407.62	787	157,485.05	170	2,105.97	960	159,998.64
Ohio.....	10	2,685.55	889	179,893.53	60	705.65	959	183,284.73
West Virginia.....	232	26,188.33	232	26,188.33	13	161.45	245	26,349.78
California.....	159	73,807.25	647	105,001.28	194	2,478.59	1,000	181,287.12
Oregon.....	6	1,993.26	85	21,254.71	22	231.16	113	23,479.13
Washington.....	45	7,412.99	40	16,639.80	18	156.35	103	24,209.20
Alaska.....	9	282.06	9	282.06	9	282.06	9	282.06
Total.....	2,981	1,553,827.92	23,913	3,238,389.54	5,391	61,514.68	32,285	4,853,732.14
SUMMARY.								
Atlantic and Gulf coasts.....	2,712	1,453,550.49	16,125	1,861,626.30	4,603	52,441.22	23,440	3,367,618.01
Pacific coast.....	219	83,495.56	772	142,895.85	234	2,866.10	1,225	229,257.51
Northern lakes.....	39	13,742.20	5,166	820,546.45	291	3,603.11	5,496	837,891.76
Western rivers.....	11	3,039.67	1,850	413,320.94	263	2,604.25	2,124	418,964.86
Total.....	2,981	1,553,827.92	23,913	3,238,389.54	5,391	61,514.68	32,285	4,853,732.14

Exhibiting the number and tonnage of sailing-vessels, steam-vessels, canal-boats, and barges of the United States on June 30, 1875.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.
Maine.....	2,900	463,026.79	64	19,961.31	.....	.....	1	151.42	2,965	463,130.52
New Hampshire.....	69	15,450.73	9	959.55	.....	.....	.....	.....	78	16,412.24
Vermont.....	10	554.29	5	3,487.48	8	568.94	.....	.....	23	4,630.71
Massachusetts.....	2,513	467,411.86	126	43,277.37	.....	.....	6	2,030.96	2,645	511,710.19
Rhode Island.....	239	20,600.60	49	21,560.14	.....	.....	.....	.....	288	42,160.74
Connecticut.....	716	53,329.10	78	26,550.78	2	242.15	23	4,424.44	820	84,546.47
New York.....	3,323	696,378.05	1,001	400,394.03	4,560	449,161.59	623	132,789.90	9,527	1,678,723.57
New Jersey.....	877	57,145.39	92	17,294.43	169	15,773.81	71	11,548.63	1,209	1,101,762.16
Pennsylvania.....	939	157,683.51	456	126,159.94	1,835	171,164.25	341	70,101.54	3,570	527,102.94
Delaware.....	157	9,904.34	15	2,701.03	15	649.45	7	633.45	196	16,290.37
Maryland.....	1,593	98,731.71	117	40,829.67	565	33,930.46	.....	.....	2,275	173,551.94
District of Columbia.....	115	4,087.08	39	5,319.46	323	21,537.94	13	511.91	469	31,456.39
Virginia.....	973	94,249.85	80	6,086.31	3	109.93	16	1,360.96	1,073	31,876.05
North Carolina.....	264	8,797.85	25	2,026.78	.....	.....	.....	.....	289	10,624.63
South Carolina.....	183	10,087.90	34	4,321.19	.....	.....	.....	.....	217	14,303.39
Georgia.....	74	15,506.04	30	8,304.46	.....	.....	.....	.....	106	25,063.73
Florida.....	226	12,404.31	53	5,676.21	.....	.....	.....	.....	269	16,280.52
Alabama.....	74	9,127.56	32	5,955.98	.....	.....	.....	.....	111	15,675.05
Mississippi.....	104	4,136.39	29	3,989.27	.....	.....	.....	.....	133	7,425.06
Louisiana.....	423	37,196.31	185	53,171.60	.....	.....	.....	.....	619	92,325.09
Texas.....	306	16,018.49	37	6,030.11	.....	.....	.....	.....	345	22,048.00
Tennessee.....	.....	.....	79	12,063.80	.....	.....	.....	.....	90	12,303.07
Kentucky.....	.....	.....	42	8,084.85	.....	.....	.....	.....	66	11,594.24
Missouri.....	.....	.....	174	67,735.80	.....	.....	.....	.....	331	121,409.63
Iowa.....	.....	.....	35	9,404.38	.....	.....	.....	.....	35	2,494.38
Nebraska.....	.....	.....	17	4,352.59	.....	.....	.....	.....	17	4,352.59
Minnesota.....	2	72.72	46	5,325.42	.....	.....	.....	.....	75	7,173.60
Wisconsin.....	276	51,772.03	100	12,849.91	.....	.....	.....	.....	377	65,655.19
Illinois.....	345	76,732.02	144	17,008.21	.....	.....	.....	.....	551	104,899.64
Indiana.....	.....	.....	54	9,732.61	.....	.....	.....	.....	78	12,210.83
Michigan.....	437	53,960.54	376	71,496.18	.....	.....	.....	.....	960	159,998.64
Ohio.....	319	70,432.93	225	65,593.62	.....	.....	.....	.....	959	163,284.73
West Virginia.....	.....	.....	117	13,014.08	.....	.....	.....	.....	245	26,349.78
California.....	774	193,202.87	163	50,358.55	.....	.....	.....	.....	1,000	191,267.13
Oregon.....	38	2,988.97	65	17,181.92	.....	.....	.....	.....	113	23,470.13
Washington Territory.....	70	20,134.43	27	3,912.72	.....	.....	.....	.....	103	24,202.20
Alaska.....	8	233.81	1	45.65	.....	.....	.....	.....	9	284.06
Total.....	16,354	2,594,910.37	4,235	1,166,667.63	7,606	709,946.34	1,686	390,157.60	32,285	4,153,732.14
SUMMARY.										
Atlantic and Gulf coasts.....	15,546	2,096,849.90	2,010	658,002.50	5,106	459,339.57	767	152,824.04	23,440	2,307,012.01
Pacific coast.....	946	144,050.78	215	71,445.04	.....	.....	.....	.....	1,165	229,257.51
Northern lakes.....	1,710	320,799.68	691	209,307.91	2,702	250,657.77	193	45,130.60	5,406	637,591.76
Western rivers.....	212	3,200.71	1,070	320,212.62	.....	.....	.....	.....	2,194	416,004.40
Total.....	18,314	2,564,910.37	4,976	1,159,667.63	7,808	706,040.54	1,960	390,157.60	32,615	4,653,732.14

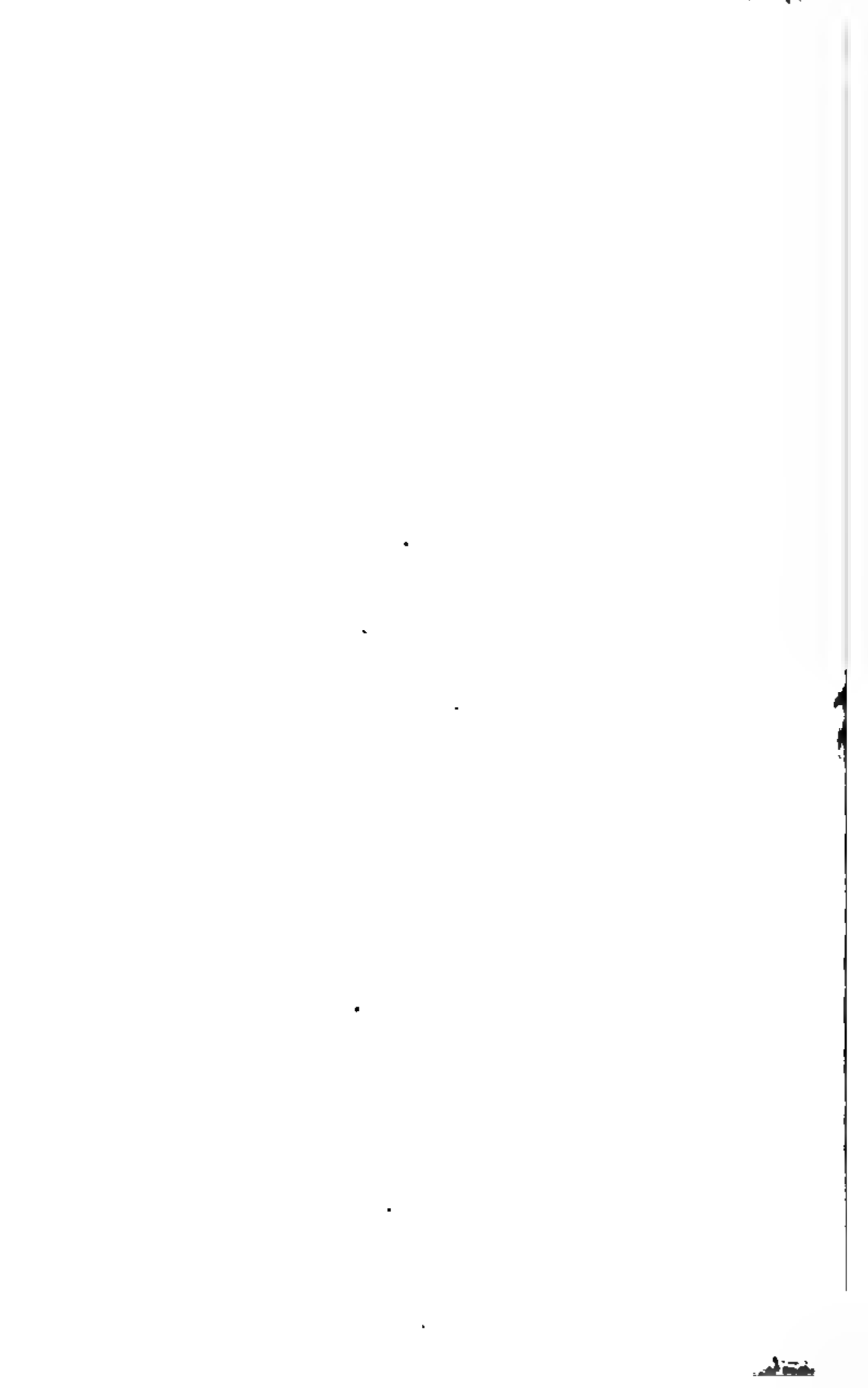
Statement showing the number and tonnage of vessels employed in the whale-fisheries on the 30th of June, 1875.

Customs-districts.	No.	Tons.
Barnstable, Mass.	19	1, 801.51
Edgartown, Mass.	3	770.21
New Bedford, Mass.	127	33, 474.36
New London, Conn., (sail) ..	13	1, 942.91
New London, Conn., (steam) ..	1	106.68
San Francisco, Cal.	2	131.88
Total	165	38, 229.55

Consolidated statement showing the number and tonnage of vessels built in the United States during the year ended June 30, 1875.

States and Territories.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	214	113, 643.60	9	344.88					223	113, 988.48
New Hampshire	2	1, 585.12							2	1, 585.12
Massachusetts	74	28, 932.34	7	368.72			1	507.02	82	29, 808.08
Rhode Island	6	53.62	3	125.31			3	20.67	12	199.60
Connecticut	29	5, 458.73	4	189.66			1	267.05	34	5, 915.44
New York	74	9, 452.18	57	8, 630.47	58	5, 958.95	24	5, 733.43	213	29, 775.03
New Jersey	66	10, 064.61	3	178.03			1	153.72	70	10, 397.36
Pennsylvania	27	6, 722.77	35	19, 938.08	4	556.39	7	910.65	73	28, 127.89
Delaware	24	5, 774.34	6	4, 494.81			3	610.97	33	10, 880.12
Maryland	60	3, 625.38	2	58.43			1	248.64	63	3, 932.45
District of Columbia	1	45.39	3	183.67					4	228.06
Virginia	37	879.42	8	593.79					45	1, 473.21
North Carolina	18	366.60	2	79.97					20	446.57
South Carolina	9	1, 380.15	2	43.87					11	1, 424.02
Georgia	1	5.77							1	5.77
Florida	17	375.18	8	1, 130.85					25	1, 506.03
Alabama	3	32.65							3	32.65
Mississippi	6	207.54	2	207.98			2	137.46	10	552.94
Louisiana	19	365.51	8	108.32			1	469.38	28	943.21
Texas	16	363.91	3	184.57					19	548.48
Tennessee			8	739.53					8	739.53
Kentucky			20	2, 436.70			6	578.40	26	3, 015.10
Missouri			6	559.05			7	3, 162.81	13	3, 721.86
Iowa			2	95.91					2	95.91
Minnesota	1	29.09	5	701.94			6	614.24	12	1, 345.27
Wisconsin	16	3, 259.21	10	395.25					26	3, 654.46
Illinois	3	119.67	13	743.94			1	325.89	17	1, 189.50
Indiana			8	502.21			12	1, 133.80	20	1, 636.01
Michigan	25	3, 674.62	28	6, 431.50			9	1, 301.59	62	11, 407.71
Ohio	12	3, 928.25	22	6, 975.43			12	1, 281.99	46	12, 165.67
West Virginia			11	2, 067.08			17	1, 382.78	28	3, 449.86
California	29	3, 764.87	14	1, 981.54					43	5, 746.41
Oregon			11	1, 559.55			4	2, 838.82	15	4, 498.37
Washington Territory ..	9	2, 773.78	3	409.90					12	3, 183.68
Total	798	206, 884.30	323	62, 459.84	62	6, 515.34	118	21, 779.31	1, 301	297, 638.79
SUMMARY.										
The Atlantic and Gulf coasts	698	188, 076.54	134	32, 703.50	28	3, 023.10	33	7, 242.16	893	231, 045.30
Pacific coast	38	6, 538.65	28	3, 950.99			4	2, 938.82	70	13, 428.46
Northern lakes	62	12, 269.11	70	12, 489.55	34	3, 492.24	11	1, 620.43	177	29, 871.33
Western rivers			91	13, 315.80			70	9, 977.90	161	23, 293.70
Total	798	206, 884.30	323	62, 459.84	62	6, 515.34	118	21, 779.31	1, 301	297, 638.79

REPORT OF THE SOLICITOR OF THE TRE



REPORT

OF

THE SOLICITOR OF THE TREASURY

DEPARTMENT OF JUSTICE
OFFICE OF THE SOLICITOR OF THE TREASURY
Washington, D. C., November 1886

SIR: I have the honor to transmit herewith seven tabular exhibits exhibiting the amount, character, and results of the litigation in the direction of this Office, for the fiscal year ending June 30, 1886, far as the same are shown by the reports received from the United States attorneys for the several districts.

These tables embrace respectively—

1. Suits on custom-house bonds.
2. Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department, adjusted by the officers of the Treasury Department.
3. Post-Office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures of the postal laws.
4. Suits for the recovery of fines, penalties, and forfeitures on customs-revenue and navigation-laws.
5. Suits against collectors of customs, and other agents of the Treasury Department, for refund of duties and acts done in the line of their duty.
6. Suits in which the United States is interested, not embraced in the other classes.
7. A general summary or abstract of all the other tables.

An examination of this summary will show that the whole number of suits commenced within the year was 2,734, of which—

100	were of class 1, for the recovery of.....
122	were of class 2, for the recovery of.....
315	were of class 3, for the recovery of.....
186	were of class 4, for the recovery of.....
1,205	were of class 5.....
806	were of class 6, for the recovery of.....

Making a total sued for, as reported, of.....

Of the whole number of suits brought, 653 were decided in favor of the United States; 12 were adversely decided; 537 were dismissed; in 5, penalties were remitted by the Secretary of the Treasury; leaving 1,527 still pending.

Of those pending at the commencement of the year, 450 were for the United States; 124 were decided adversely; 701 were dismissed; and in 20, penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided or otherwise disposed of during the year was 2,502; the whole amount for which judgments were rendered was \$1,000,000.

REPORT ON THE FINANCES.

usive of decrees *in rem*, was \$1,290,503; and the entire
ted from all sources was \$621,950.11.

ons in suits for violation of the customs and navigation
he year, it will be noticed, are very much less than in the
ar. The accompanying tabular statement, based upon
the principal customs-districts of the country, will give
ative view of the collections from this source for the years
1874, and 1875, showing in the districts mentioned a fall-
mparison with the collections of the preceding year, of

irsement of the \$125,000 appropriated for the prevention of
; and other frauds upon the Government has been made
your direction, and always with your advice, I have not
oper to include in this report a detailed statement of
s of this Office predicated upon that appropriation. If,
thought desirable, a special report in the premises can
be made.

It is proper to remark that, in addition to the ordinary
the detection, prevention, and punishment of counterfeit-
ortion of the fund has been used in what has proved to be
movement against corrupt combinations and conspiracies
the United States of its internal revenue. In this connec-
also state that a portion of the fund has been used, under
the direction of the Treasury, in a like successful movement against a similar combi-
and the Government of its customs-revenue at the port of

I am, very respectfully,

BLUFORD WILSON,
Solicitor of the Treasury.

BRISTOW,
Solicitor of the Treasury.

Statement of collections in suits for violations of customs and navigation laws.

Customs districts.	1872.	1873.	1874.	1875.
Albany district	\$12,594 49	\$19,837 75	\$1,506 45	\$942 10
Albany district	136,703 51	403,986 80	9,880 59	2,468 69
Albany district	2,380 64	2,462 17	14,935 80	3,065 40
Albany district	8,062 34	53,652 96	43,424 87	13,732 15
Albany district	306,895 61	601,902 37	396,625 93	101,806 39
Albany district	2,513 01	10,046 12	2,187 89	963 34
Albany district	18,075 43	7,719 81	15,476 89	.....
Albany district	13,190 00	633 06	12,214 00	3,001 34
Albany district	.....	.....	825 00	1,022 03
Albany district	250 00	.....	2,722 19	58 09
Albany district	.....	.....	.....	165 09
Albany district	.....	.....	.....	944 27
Albany district	215 48	2,949 57	18,276 12	.....
Albany district	11,354 24	1,381 30	1,046 35	2,284 67
Albany district	13,453 10	9,778 00	7,140 97	1,966 66
Albany district	.....	2,459 40	1,300 00	323 89
Albany district	22,119 69	8,630 19	2,980 04	95,941 35
Albany district	8,233 26	14,345 82	13,759 33	29,143 57
Total in all districts	556,780 80	1,130,835 22	546,553 88	187,032 35

No. 1.—Report of suits on custom-house bonds instituted during the fiscal year ending June 30, 1875, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.

SOLICITOR.

Judicial districts.	In suits brought during the fiscal year.					In suits brought prior to the fiscal year.					Whole number of suits disposed of.	Whole number of judgments for United States during the year.	Total judgments during the year.	Total collections during the year.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, &c.	Collections in old suits.	
Massachusetts	29	\$32,432 84	.....	.....	.....	.....	8	91	\$17,651 43	9	.....	12	\$17,651 43	\$17,651 43
New York, southern district ..	44	100,504 41	.....	\$45 88	.....	.....	25	19	73,675 45	9	1	42	10,909 96	10,909 96
Pennsylvania, eastern district ..	10	2,016,400 00	.....	.....	.....	.....	4	6	352 00	.....	.....	.....	352 00	352 00
Louisiana	9	1,652 16	\$147 23	\$34 44	1	.....	5	3	3,763 58	3	.....	1	.....	4,216 96
Tennessee, western district ..	2	4,000 00	.....	.....	.....	.....	.....	2	14,450 64	3	.....	.....	.....	.....
Illinois, northern district	1	6,667 00	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
Missouri, eastern district	5	2,630 24	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....
Minnesota .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	100	2,164,986 65	147 23	480 38	1	.....	42	57	106,335 61	24	1	55	22,646 91	33,197 23

REPORT ON THE FINANCE

Judicial districts.

[illegible]

	2	12, 199 60						2	3, 024 70	1	1	1	3, 024 70	272 92
Mississippi, southern district.	2	12, 199 60						2	3, 024 70	1	1	1	3, 024 70	272 92
Louisiana	1	10, 873 50						1						9, 256 73
Texas, eastern district.														3, 986 63
Texas, western district.	1	85 96					1		35, 065 35	3	5	3	35, 065 35	10, 000 00
Arkansas, eastern district.	3	5, 275 42						3	805 24	1	2	1	805 24	608 41
Arkansas, western district.														5, 615 78
Tennessee, eastern district.	3	59, 760 61			56 85		1	2	6, 709 73	3	4	3	6, 709 73	657 03
Tennessee, middle district.	2	9, 168 66			2, 101 50			2	30, 615 33	2	3	2	30, 615 33	29, 053 30
Tennessee, western district.	5	1, 508 16	2	241 98	754 26		1	2			3	2	241 98	754 26
Kentucky	1	24, 923 87						1						4, 038 28
Ohio, northern district.	9	12, 957 46	3	4, 982 93	51 40	3	3	3			6	3	4, 982 93	51 40
Ohio, southern district.	1	961 10	1	985 13							1	1	985 13	163 45
Indiana									179, 948 65	2	2	2	179, 948 65	
Illinois, northern district.														2, 239 03
Illinois, southern district.	2	6, 565 67						2						
Michigan, eastern district.	2	50, 892 57						2						
Michigan, western district.	1	266 83						1						
Wisconsin, eastern district.	1	6, 467 87						1						
Wisconsin, western district.														2, 239 03
Missouri, eastern district.	5	5, 864 26			283 60		2	3			2			582 33
Missouri, western district.	5	20, 867 70	5	21, 794 34	4, 191 04	5			6, 224 25	2	7	7	28, 018 59	21, 588 10
Iowa	3	8, 414 85	1	1, 538 25	1, 642 47	1	2		9, 650 54	1	5	2	11, 188 79	1, 642 47
Minnesota	1	836 94						1						
Kansas	5	16, 297 37						5	6, 932 06	2	2	2	6, 932 06	
California	5	61, 655 80						5	11, 744 23	1	1	1	11, 744 23	
Oregon	2	21, 370 78			950 90			2						7, 561 25
Nevada	1	1, 071 18			1, 071 18	1	1				1			1, 071 18
Nebraska	2	3, 190 68			244 58			2						244 58
New Mexico											1			
Utah														
Washington Territory														
Colorado	1	7, 338 99					1	1			1			3, 599 64
Dakota														
Arizona														
Idaho	1	21, 736 86					1	1	4, 228 46	1	1	1	4, 228 46	
Montana														
Wyoming														
Total	122	1,381, 119 28	17	42, 821 07	25, 072 43	17	17	88	617, 491 85	49	2	66	660, 312 92	211, 732 59

Mississippi, southern district	2	329 64	107 33	1	1	1	479 61	1	419 68	2	2	586 93	419 68
Louisiana	9	3,439 69	2,573 34	5	1	3	773 59	2	3,346 93	8	7	3,346 93	372 55
Texas, eastern district	2	410 96	433 84	1	1	1			433 84	1	1		
Texas, western district	19	7,162 50	4,763 06	12	1	7	3,659 44	9	1,407 13	21	21	8,422 50	1,507 12
Arkansas, eastern district	15	3,693 15	3,534 33	8	1	6	687 84	1	447 20	10	9	4,222 17	573 80
Arkansas, western district	1		33 25	1			181 48	1		2	2	214 73	33 25
Tennessee, eastern district	1			1						1	1		
Tennessee, middle district	2	225 96	424 60			2	100 00	1	407 15	1	1	100 00	407 15
Tennessee, western district	2	337 61	77 22	2			10,457 41	1	4,664 12	3	3	10,892 01	5,033 77
Kentucky	5	43 17	181 85	2	1	2	1,252 98	2		6	4	1,330 20	
Ohio, northern district	6		465 93	3	2	1			283 49	5	3	181 85	293 49
Ohio, southern district	9	85 00	1,972 19	4	2	3				6	4	465 93	
Indiana	4	4,964 93	163 00	3		1	165 99	2	934 83	5	5	2,138 18	934 83
Illinois, northern district	2		220 87	2						2	2	163 00	
Illinois, southern district	12	1,794 00	93 15	4	2	4			435 98	8	4	220 87	529 13
Michigan, eastern district	9	159 77	2,655 00	7		2	300 00	1	650 00	8	8	2,955 00	650 00
Michigan, western district	8	1,474 07	1,698 46	2	1	5				3	2	1,698 46	
Wisconsin, eastern district	4		150 00	3		1				3	3	150 00	50 00
Wisconsin, western district													
Missouri, eastern district	10	129 12	1,174 60	6		2				8	6	1,174 60	67 62
Missouri, western district	9	215 88	1,299 69	5	1	1	6,765 07	4	607 82	12	9	8,064 76	607 82
Iowa	6			6			3,655 71	3	659 03	9	9	3,655 71	659 03
Minnesota	6	385 51	413 95	6			126 34	1		7	7	540 29	299 36
Kansas	10	875 14	717 10	6		4	798 36	3		9	9	1,515 46	438 75
California	2	402 21				2	9,161 99	5	2,481 34	5	5	9,161 99	2,481 34
Oregon	1					1							
Nevada													
Nebraska	4	723 59	2 00	2		2				2	2	2 00	
New Mexico	3	1,453 74				3	40 65	1	837 40	1	1	40 65	837 40
Utah	3	414 22	490 78	2		1				2	2	490 78	
Washington Territory	2	42 62	103 05	2						2	2	103 05	
Colorado	3	372 45	270 96	2		1	2,296 52	2	1,188 52	4	4	2,557 48	1,188 52
Dakota	2	81 69	92 53	1		1				1	1	92 53	
Arizona	1	1,959 46				1			2,081 28				
Idaho								1		1	1		2,081 28
Montana													
Wyoming													
Total	315	100,387 23	58,932 71	191	5	93	82,727 88	79	56,858 70	304	270	141,660 59	67,944 48

	9	5,000 00	2,000 00	300 25	2	4	30	5	56	32,643 46	42	15	84	20	90,926 45	291	133	2,439 67	187,053 35
Arkansas, eastern district.....	1	200 00																	500 25
Arkansas, western district.....	1																		600 03
Tennessee, eastern district.....																			
Tennessee, middle district.....																			
Tennessee, western district.....																			250 00
Kentucky.....																			
Ohio, northern district.....	1																		
Ohio, southern district.....	1	200 00																	
Indiana.....																			
Illinois, northern district.....																			50 00
Illinois, southern district.....	1			41 10															41 10
Michigan, eastern district.....	11		1,700 00	1,000 00	11														1,966 45
Michigan, western district.....																			
Wisconsin, eastern district.....																			
Wisconsin, western district.....																			68 96
Missouri, eastern district.....																			
Missouri, western district.....																			302 90
Iowa.....																			
Minnesota.....																			
Kansas.....																			
California.....	10	180 00	211 66	25,117 61	7		2		1	9,593 30	5	1	1	1	623 94	17	12	2,704 96	25,941 55
Oregon.....	1			23,058 15	1											1	1		23,058 15
Nevada.....																			
Nebraska.....																			
New Mexico.....																			
Utah.....																			
Washington Territory.....																			
Colorado.....																			
Dakota.....																			
Arizona.....																			
Idaho.....																			
Montana.....																			
Wyoming.....																			
Total.....	126	607,459 25	21,706 91	196,606 90	31	4	30	5	56	32,643 46	42	15	84	20	90,926 45	291	133	2,439 67	187,053 35

*of suits against collectors of customs and other officers instituted during the
ding June 30, 1875, in the several United States courts, and of proceedings
id period in suits which were instituted prior thereto.*

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1875, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.				In suits brought prior to the fiscal year.				Whole number of suits disposed of in favor of the United States.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Judgments in old suits.	Decided against the United States.			
Maine	2	\$143 63				1			1		\$486 75
New Hampshire											1,400 00
Massachusetts	31	1,043,424 69	\$177 00	\$60 00	9				16	\$177 00	2,463 00
Michigan	4	253 35	5 00		1				2	5 00	1,779 76
Minnesota											2,424 50
Montana	1	101 12							1		5,652 71
New York, northern district	7	6,500 40	600 00		4		\$40,280 00		36	41,680 00	6-6 91
New York, southern district	53	1,510,505 12	5,830 14	503 37	13	1	10,102 99	25	67	14,913 13	9,752 00
New York, eastern district	6	15,000 30	500 00	250 00	2		100 00		3	600 00	350 00
New Jersey	2	49 14	100 00	100 00	2				1	100 01	100 00
Pennsylvania, eastern district	14	614,500 17	820 10	600 00	6		435 15		8	1,953 15	600 00
Pennsylvania, western district	6	1,071 64	2,284 87		5		1 00		6	2,925 87	
South Carolina	9	5,650 00	665 00	275 00	9		47 55		10	932 55	1,138 00
Texas	10	70 00	3,720 00		9				10	3,720 00	557 35
Florida	1	152 80									
Florida, northern district	4	3,978 06									
Florida, southern district	15	3,000 00	1,415 02		9		5,100 01		12	6,515 03	235 04
Georgia	1	8,030 00	8,000 00		1				1	8,000 01	414 16
Alabama, northern district	34	20,950 00	3,450 00	9,262 50	6		2,000 00		23	2,800 10	19,750 50
Alabama, southern district	1	110 00		110 00					1	6,330 00	110 00
Alabama, middle district	2	50 00	50 00	50 00	2				6	50 00	52 56
Alabama, southern district	2	400 00			2		3,000 00		5	3,010 00	
Alabama, northern district	2	2,800 00	201 00	541 51	2		92,584 80		2	400 00	691 51
Alabama, southern district	15	15,560 00	3,300 00	50 73	6		10,610 00		15	22,765 80	25,717 85
Mississippi, northern district	16				7				40	13,910 00	190 58

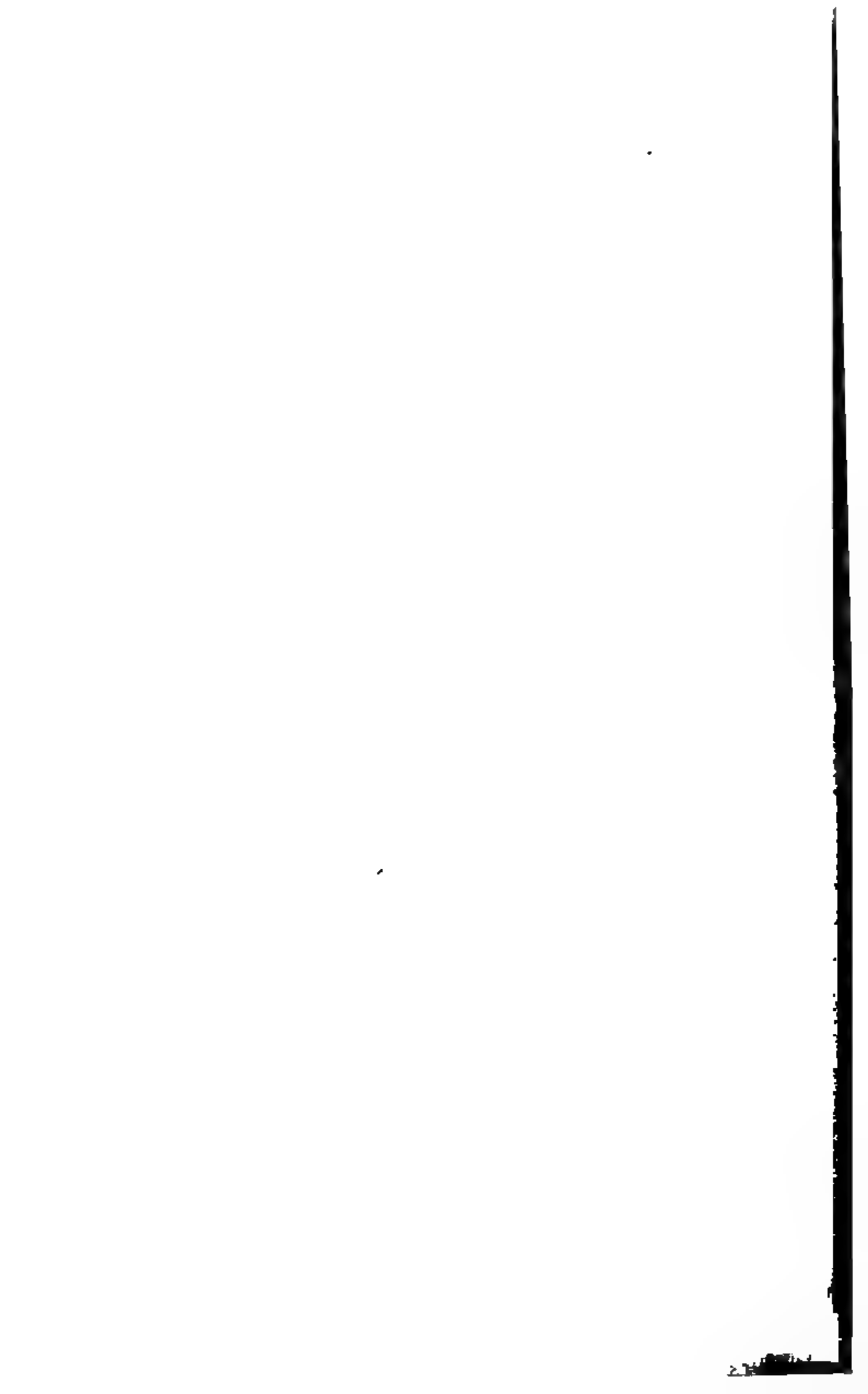
Washington Ter.....	1	.....	200 00	.....	1	.....	900 00	1	.....	.....	2	.....	400 00	.....
Colorado.....	30	12,100 00	6,200 00	.....	21	.....	.....	.....	.....	.....	21	.....	6,200 00	.....
Dakota.....	17	600 00	1,100 00	333 24	15	.....	.....	.....	.....	205 00	15	.....	1,100 00	648 24
Arizona.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Idaho.....	2	.....	100 00	50 00	2	.....	.....	.....	.....	.....	2	.....	100 00	50 00
Montana.....	4	.....	.....	102 50	2	.....	9,500 00	1	.....	.....	2	.....	2,500 00	3,006 25
Wyoming.....	1	300 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	606	5,907,330 50	152,303 57	98,883 23	344	3	151,306	160,303 41	179	65	254	93,193 23	321,606 96	122,482 46

Tennessee, eastern district	1	59,760 61	3	225 96	1	158 40	6	158 40	158 40	173 46	173 46	173 46
Tennessee, middle district	2	9,168 66	2	337 61	2	42,423 50	55	42,423 50	102,410 07	25,323 50	25,323 50	56 85
Tennessee, western district	3	1,508 16	5	43 17	5	80,000 00	62	80,000 00	89,506 27	424 60	424 60	2,471 15
Kentucky	5	24,923 87	6	85 00	6	5,600 00	9	5,600 00	7,151 33	920 21	920 21	754 26
Ohio, northern district	1	12,957 46	9	4,984 93	1	2,276 81	7	2,276 81	25,200 68	681 55	681 55	10 00
Ohio, southern district	9	961 10	4	1,794 00	1	2,850 39	21	2,850 39	16,092 85	6,776 17	6,776 17	148 36
Indiana	1	6,565 67	2	159 77	11	1,489 27	15	1,489 27	7,415 30	3,323 38	3,323 38	1,078 13
Illinois, northern district	2	50,892 57	12	1,474 07	1	8,117 90	5	8,117 90	4,112 40	513 00	513 00	100 00
Illinois, southern district	2	266 83	9	6,467 87	1	1,798 99	6	1,798 99	16,477 57	8,339 77	8,339 77	3,299 25
Michigan, eastern district	2	6,467 87	9	1,798 99	1	6,726 03	8	6,726 03	51,052 34	5,741 00	5,741 00	2,600 00
Michigan, western district	1	6,467 87	8	1,798 99	1	6,726 03	4	6,726 03	3,539 89	1,698 46	1,698 46	1,003 91
Wisconsin, eastern district	1	6,467 87	4	1,798 99	1	6,726 03	15	6,726 03	13,193 90	688 06	688 06	1,003 91
Wisconsin, western district	1	6,467 87	10	129 12	1	12,660 38	2	12,660 38	12,660 38	1,176 60	1,176 60	351 22
Missouri, eastern district	5	20,867 70	9	215 88	1	20,632 95	15	20,632 95	41,716 53	40,980 80	40,980 80	4,578 36
Missouri, western district	5	8,414 85	6	385 51	1	25,020 23	9	25,020 23	33,435 08	2,739 20	2,739 20	4,642 47
Iowa	3	8,414 85	6	385 51	1	2,066 49	5	2,066 49	5,919 18	1,213 95	1,213 95	2,399 36
Minnesota	1	16,297 37	6	875 14	1	367,313 85	24	367,313 85	384,426 36	1,471 64	1,471 64	438 75
Kansas	5	61,655 80	10	402 21	10	1,854,814 21	15	1,854,814 21	1,917,062 22	5,871 29	5,871 29	27,362 61
California	5	21,370 78	2	190 00	1	750 00	15	750 00	23,120 78	332 50	332 50	25,145 15
Oregon	2	1,071 18	1	723 59	1	34,754 96	9	34,754 96	1,071 18	8 00	8 00	1,071 18
Nevada	1	3,190 68	4	1,453 74	1	1,500 00	7	1,500 00	38,669 23	1,072 00	1,072 00	244 58
Nebraska	2	7,338 99	3	414 22	1	12,100 00	9	12,100 00	2,953 74	490 78	490 78	303 05
New Mexico	3	7,338 99	3	372 45	1	800 00	1	800 00	414 22	303 05	303 05	353 24
Utah	1	21,736 86	2	81 69	1	1,959 46	30	1,959 46	19,811 44	6,470 96	6,470 96	1,272 53
Washington Territory	1	21,736 86	2	1,959 46	1	1,959 46	17	1,959 46	881 69	1,272 53	1,272 53	353 24
Colorado	1	21,736 86	2	1,959 46	1	1,959 46	30	1,959 46	19,811 44	6,470 96	6,470 96	1,272 53
Dakota	1	21,736 86	2	1,959 46	1	1,959 46	17	1,959 46	881 69	1,272 53	1,272 53	353 24
Arizona	1	21,736 86	2	1,959 46	1	1,959 46	30	1,959 46	19,811 44	6,470 96	6,470 96	1,272 53
Idaho	1	21,736 86	2	1,959 46	1	1,959 46	17	1,959 46	881 69	1,272 53	1,272 53	353 24
Montana	1	21,736 86	2	1,959 46	1	1,959 46	30	1,959 46	19,811 44	6,470 96	6,470 96	1,272 53
Wyoming	1	21,736 86	2	1,959 46	1	1,959 46	17	1,959 46	881 69	1,272 53	1,272 53	353 24
Total	100	2,164,286 65	122	100,387 23	186	607,489 25	1,205	5,907,330 50	10,160,612 91	276,000 79	276,000 79	192,364 06

in interest, &c.—Continued.

	Decided to State	Decided United	Settled, &c	Remitted.	Pending.	Total num suits com	Amount in all (this year)	Decided to State	Decided United	Settled, &c	Remitted.	Amount collected old and year.	Whole number of judg- ments rendered in favor of the United States during the year.	Total number of suits dis- posed of.	Whole amount of judg- ments rendered in favor of the United States during the fiscal year ending June 30, 1875.	Whole amount of collec- tions from all sources during the fiscal year ending June 30, 1875.
Delaware	3	1	4	1	4	7	\$650 00	1	3	3	1	\$1,285 63	4	7	\$1,100 00	\$1,425 63
Maryland	12	1	36	1	70	120	17,951 43	16	1	60	1	1,940 00	25	136	10,628 43	1,960 00
Virginia, eastern district	2	1	1	1	2	6	92,040 94	1	1	2	1	1,912 41	2	4	25,085 94	1,912 41
Virginia, western district	2	1	1	1	2	6	43,250 00	1	1	2	1	47,293 90	2	16	43,250 03	47,293 90
West Virginia	25	3	5	1	33	66	55,500 00	22	1	29	1	7,652 71	7	10	1,150 00	8,052 31
	25	3	5	1	33	66	55,579 05	22	1	29	1	15,789 52	47	85	69,550 87	146,477 30
	25	3	5	1	33	66	272,531 27	104	25	325	4	73,409 59	163	796	304,441 84	28,916 42
	5	1	1	1	3	6	20,047 06	3	1	3	1	316 67	13	25	30,615 75	146,477 30
	14	1	39	1	55	108	50,270 15	8	1	16	1	621 27	31	70	4,200 01	1,304 17
	21	4	4	1	29	36	2,372 41	4	1	16	1	47,950 09	25	49	10,737 55	51,551 63
	4	1	1	1	6	9	1,928 61	3	4	4	1	2,700 42	23	23	3,124 51	6,751 09
	20	1	7	1	28	36	855 86	2	1	1	1	3,017 45	2	4	4,908 75	3,796 59
	35	1	9	1	45	50	63 00	1	1	1	1	782 65	17	30	4,908 75	782 65
district.	16	1	2	1	19	39	0,083 94	6	1	1	1	60 48	1	1	83 00	500 48
district	3	1	1	1	6	11	500 00	1	1	1	1	1,427 17	22	34	9,328 37	9,369 43
	14	1	2	1	18	36	2,344 21	6	1	1	1	714 10	3	3	8,645 45	8,629 11
et.	8	1	12	1	19	30	20,058 61	9	1	5	1	2,723 95	20	35	6,537 21	2,941 36
et.	5	1	1	1	7	14	5,054 53	5	1	1	1	13,445 58	17	35	23,508 61	24,106 72
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	1,548 23	10	12	5,293 35	1,658 23
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	2,274 92	3	7	50 00	2,334 92
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	500 00	11	12	7,425 34	500 00
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	130 00	6	6	1,396 59	691 51
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	2,002 59	7	19	27,446 01	27,000 03
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	2,002 59	7	19	27,446 01	27,000 03
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	1,367 17	5	6	11,121 03	2,001 94
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	13,029 25	10	90	4,232 23	13,245 24
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	5,912 75	16	90	4,232 23	13,245 24
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	15,508 44	71	155	56,907 85	6,419 60
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	3,107 16	23	36	12,902 41	11,611 19
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	3,097 17	23	36	12,902 41	2,721 31
et.	3	1	1	1	5	10	5,130 79	1	4	1	1	3,097 17	23	36	12,902 41	2,721 31

REPORT OF THE SUPERVISING ARCHITECT. .



REPORT

OF THE

SUPERVISING ARCHITECT OF THE TREAS

TREASURY DEPARTMENT,
OFFICE OF THE SUPERVISING ARCHITECT
October

SIR: On the 1st day of January, 1875, I assumed the duties of the Office of the Supervising Architect of this Department, and have the honor to submit herewith a report of the works under its charge during the past fiscal year, and their present condition; the progress of the works during the first six months being determined from the record of the Office.

BUILDINGS IN COURSE OF CONSTRUCTION JANUARY 1, 1875.

BOSTON, MASS., POST-OFFICE AND SUBTREASURY.

That portion of this building for which plans were prepared by the late Supervising Architect was nearly completed when I took charge of the Office and is now finished, partially furnished, and is occupied by the post-office and the office of the assistant treasurer. In the sequence of the order making the subtreasury at Boston a deposit for silver coin, it was found necessary to increase the thickness of the flooring sustaining the vaults to carry the additional weight which was accomplished at a small cost.

Total amount appropriated for that portion of the building already erected.....	\$
Total amount expended thereon to September 30, 1875.....	

CHARLESTON, S. C., CUSTOM-HOUSE.

The stone-work of this building and the approaches may be completed. A portion of the iron-work of the roof is ready to be put in place, and contracts have been entered into for the completion of the iron-work. The building will be ready for occupancy before the close of the present fiscal year. The amount appropriated at the last session of Congress is sufficient to meet the expenditures anticipated on account of the work.

Total amount appropriated for completion of building on modified designs.....	
Total amount expended to September 30, 1875.....	

Balance in Treasury.....

CHICAGO, ILL., CUSTOM-HOUSE, ETC.

As soon after taking charge of the Office as my duties would permit, I visited Chicago, Ill., to inform myself as to the condition and progress of the work, and, upon inspection of the building, I discovered serious cracks in the walls and defects in the stone, which excited considerable anxiety in my mind as to the stability of the foundations and the fitness of the materials used in the construction of a building of its magnitude and character, and upon my return, as soon as the condition of the ground would admit of an examination of the foundation, I directed two of my assistants to visit Chicago and make an examination as to the cause of the cracks and the apparent unequal movement in the walls. The result of this investigation confirmed my fears; and, upon your attention being called to the matter, work was suspended in accordance with your directions, and a commission of three experts, not connected with the public service, was appointed to make a thorough test of the foundation and an examination of the materials used in the construction of the building. The report of this commission substantiated that made by the officers of the Department above referred to. Upon the publication of this report, the mayor of Chicago, in compliance with a resolution of the council of that city, appointed a commission of seven local architects and engineers to perform similar duties to those assigned to the commission appointed by you and to report to him their finding. A copy of the resolution of the city council was forwarded to this Department, with the request that permission might be given to these gentlemen to make the necessary examination and tests, which permission you granted. The report of the local commission differing essentially from that of the gentlemen appointed by the Department, a third commission, equal in number to the second, consisting of engineers, architects and builders, was appointed by you, and upon the receipt of their report resumption of the work was directed by you, and it is now in progress. Copies of the reports of these commissions, and the indorsements thereon, are hereunto appended. (See Appendix A.)

The condition of the building at the date of the suspension of the work, May, 1875, was as follows: The stone-work of the first story, on the Adams, Dearborn, and Jackson streets fronts, had been set and backed up with brick backing, and the entire iron-work of that story set in place. The first story of the Clark street front was nearly finished, and the cutting of the stone for the second story was nearly completed.

Total amount appropriated for this work.....	\$4,300,000 00
Total amount expended to September 30, 1875.....	3,322,293 68
Balance in Treasury September 30.....	977,706 92

CINCINNATI CUSTOM-HOUSE, ETC.

On June 30, 1874, a site was acquired and the excavation commenced, but very little work had been done thereon. Since that date the excavation has been completed, concrete foundations laid, and the basement and area walls carried up to their full height. The red granite with which the basement, area walls, and first four courses of the superstructure are faced is very nearly all supplied, and the contract will soon be completed. Of the gray granite for the superstructure, the first story is already cut, and also a large portion of the second story.

Total amount appropriated for this work.....	\$2,650,000 00
Total amount expended to September 30, 1875.....	1,772,030 62
Balance in Treasury September 30.....	877,939 38

COLUMBIA, S. C., COURT-HOUSE AND POST-OFFICE.

The condition of this building on June 30, 1874, was as follows: The main cornice was set and the brick-work nearly completed. Since that date the building has been finished and furnished, the heating-apparatus supplied, and the building is now occupied. An appropriation of \$5,000 was made at the last session of Congress for the purchase of land for additional site, and, in compliance with that act, the land has been secured.

Total amount appropriated for building and for furniture.....	\$412,237 70
Amount expended to September 30, 1875.....	410,415 34
Balance in Treasury.....	1,822 36

HARTFORD, CONN., CUSTOM-HOUSE, ETC.

At the commencement of the past fiscal year the basement of the building was completed. The first-story beams were received, but not set in place. During the past fiscal year the granite-work of the first story has been completed, and that for the second and third stories is in progress. The walls on the north, south, and east sides of the building are up and ready for the second floor beams. About one-third of the first-story cornice is now set, and the stones of the remainder are now on the ground. Upon the west side the walls are now level with the top of the architraves, and the window and door arches are now being set.

Total amount appropriated for the building.....	\$350,000 00
Total amount expended to September 30, 1875.....	318,164 70
Balance available September 30.....	31,835 30

INDIANAPOLIS, IND., COURT-HOUSE AND POST-OFFICE EXTENSION AND REPAIR.

The work upon this building is completed, and the building has been refurnished.

Total amount appropriated.....	\$194,000 00
Total amount expended.....	186,339 97
Balance available.....	7,660 03

LINCOLN, NEB., COURT-HOUSE AND POST-OFFICE.

At the beginning of the last fiscal year the excavation for this building had been begun, but little progress had been made. At the close of the building-season the condition of the work was as follows: The excavation and masonry for the basement were completed, ready to set the water-table and the first-floor beams.

During the winter's suspension of the work, it was found that the plans prepared by the late Supervising Architect involved the necessity of an expenditure in excess of the amount to which the cost of the building was limited; and upon reporting the facts in the case to you, I was directed to prepare new plans, with a view to bringing the cost of the building within the amount to which it is limited, and accordingly the necessary plans were prepared and approved as required by law. Contracts have been entered into for the supply of the entire stone-work for the building, and the work is now in progress.

Total amount appropriated.....	\$130,000 00
Total amount expended to September 30, 1875.....	41,527 51
Balance in Treasury.....	88,472 49

NEW ORLEANS, LA., CUSTOM-HOUSE.

The work upon this building partakes more of the character of alterations and repairs than of construction. During the past fiscal year the marble-work in the general customs-business room has been completed, and the work is progressing in the rooms to be occupied by the United States courts and the assistant treasurer.

Amount appropriated since modification of plans	\$911,000 00
Amount expended to September 30, 1875	834,657 37
Balance available	76,342 63

NEW YORK CITY COURT-HOUSE AND POST-OFFICE.

The condition of this building June 30, 1874, was as follows: The roof of the building was nearly completed. Within the past fiscal year the building has been almost completed. The heating-apparatus has been set in place, and the different offices partly furnished. It is at present occupied by the Post-Office Department and the United States courts. A further appropriation will be required to complete the building.

Total amount appropriated for building and furniture	\$8,028,850 22
Total amount expended to September 30, 1875	7,950,609 35
Balance in Treasury	78,240 87

OMAHA, NEB., COURT-HOUSE AND POST-OFFICE.

Within the past fiscal year the building has been completed and furnished, and is now occupied.

Total amount appropriated	\$371,500 00
Total amount expended to September 30, 1875	369,098 18
Balance in Treasury	2,401 82

PARKERSBURGH, W. VA., COURT-HOUSE AND POST-OFFICE.

During the past year the basement, first story, and area walls of this building have been completed, and the second story is rapidly progressing.

Total amount appropriated	\$168,000 00
Total amount expended to September 30, 1875	151,066 24
Balance in Treasury	16,933 76

At the suspension of work on this building during the winter season, the supervising inspector of materials of this Office was directed to make an examination of the building, and it was found thereupon that the stone for the trimmings of the building contracted for was unsuitable for the purpose, and that fact being reported to you, by your authority the contract was canceled, and new contracts entered into for a more durable material.

PHILADELPHIA, PA., COURT-HOUSE AND POST-OFFICE.

At the beginning of the past fiscal year work had been commenced on the excavation. During the past year the proceedings in condemnation of additional land for the site of the building have been completed and the land secured. The excavation over the whole area is nearly fin-

ished, the greater part of the concrete foundations laid, and the granite of the area-walls on the Chestnut, Ninth, and Market streets fronts set in place. The cutting of the stone for the basement story is progressing rapidly, and will be completed in time for setting when work is resumed next season. The granite for the first story and about one-half of the second story is cut.

Total amount appropriated	\$3,000,000 00
Total amount expended to September 30, 1875	2,732,808 97
Balance available	267,191 03

PORTLAND, OREG., CUSTOM-HOUSE.

This building has been completed during the past fiscal year, and is now occupied by the United States courts, post-office, internal-revenue, and land-office. It was originally designed for and intended that this building should accommodate the customs-offices in addition to those hereinbefore specified, but it was represented to the Department to be situated in an inconvenient locality for this purpose. The special agents of the Treasury Department now at Portland, Oreg., report that the locality is suitable, and that these offices should be moved into the building. I have caused steps to be taken to investigate the case more fully, and, on receipt of the report from the officers directed to make the investigation, I will advise you.

Total amount appropriated	\$396,500 00
Total amount expended to September 30, 1875	385,356 04
Balance available	11,143 96

PORT HURON, MICH., CUSTOM-HOUSE, ETC.

At the commencement of the fiscal year this building was nearly ready for the first tier of beams. The exterior walls of the substructure were set to the sill-course. Within the past year the work progressed satisfactorily, and the building will be roofed in before the winter season.

Total amount appropriated	\$200,000 00
Total amount expended to September 30, 1875	140,942 25
Balance available	59,057 75

ROCKLAND, ME., CUSTOM-HOUSE.

During the year the floor-beams have been set, floors laid, building roofed in, and the story to be occupied by the post-office completed. The exterior of the building is entirely completed; and the building would have been finished had the appropriation been sufficient. The appropriation made at the last Congress, however, has been found insufficient to complete the work, and the further sum of \$20,000 is required therefor. Should it be obtained, the building will be entirely completed before the close of the present fiscal year.

Total amount appropriated	\$120,000
Total amount expended to September 30, 1875	120,000

RALEIGH, N. C., COURT-HOUSE AND POST-OFFICE.

At the beginning of the last fiscal year the concreting had been completed, and the rubble foundation-walls were being set. During the

year work has progressed satisfactorily, and before the close of the next fiscal year the building will be completed.

Total amount appropriated.....	\$250,000 00
Total amount expended to September 30, 1875.....	131,264 57
Balance available	118,735 43

SAN FRANCISCO, CAL., BRANCH-MINT.

This building, including machinery and construction of refinery, is completed and occupied.

Total amount appropriated.....	\$2,234,192 37
Total amount expended to September 30, 1875.....	2,201,198 32
Balance available	32,994 05

SAN FRANCISCO, CAL., APPRAISERS' STORES.

During the past fiscal year the basement-walls have been completed and the first-story beams set in place. This building is designed to be of brick, with stone trimmings. Serious delay was occasioned by the difficulty in securing suitable brick for the superstructure, but the persevering efforts of the Office to secure them at a reasonable cost have proved successful, and pressed bricks of a superior quality are being made, which, it is understood, are the first which have been produced on the Pacific Coast, and the work has been resumed.

Total amount appropriated.....	\$508,000 00
Total amount expended to September 30, 1875	306,201 10
Balance available	201,798 90

SAN FRANCISCO, CAL., MARINE HOSPITAL.

During the year this building has been completed, furnished, and is now occupied.

Total amount appropriated	\$74,689 56
Total amount expended to September 30, 1875.....	74,647 15
Balance available	42 41

SAINT LOUIS, MO., CUSTOM-HOUSE.

During the past fiscal year work on this building has progressed satisfactorily. The exterior of the sub-basement, basement, sill and lintel courses, and pedestal courses of the first story, or the entire red granite work, is set in place. The area walls are completed; also connection with the tunnel.

The iron-work of the basement and sub-basement is also set in place. The granite-cutting for the superstructure has been prosecuted with vigor, the first story being completed, the second nearly so, and the third under way, and delivery of the stone at the site of the building commenced. The first story will be set in place before the commencement of the winter season, should no unforeseen accident prevent the delivery of the stone.

Total amount appropriated	\$3,400,000 00
Total amount expended.....	3,167,499 37
Balance available	232,500 63

TRENTON, N. J., COURT-HOUSE AND POST-OFFICE.

The entire stone-work of this building has been set to the main cornice, and the iron-work for the roof is under contract.

Total amount appropriated	\$350,000 00
Total amount expended to September 1, 1875	291,029 99
Balance available	58,970 01

SITES.

The title to the additional land required for the United States custom-house at Evansville, Ind., has been perfected.

A suitable site has been donated by the city of Atlanta for a court-house and post-office.

A site has been purchased under condemnation at Grand Rapids, Mich.

Additional land has been purchased for the proper protection from risk of fire for the court-house at Columbia, S. C., and custom-house at Louisville, Ky. The appropriations for this purpose were, for Columbia, \$5,000, and for Louisville, \$12,500; but the land for the latter was purchased at a cost of only \$6,000.

For the post-office, &c., at Jersey City, N. J., a suitable site, with a good brick building thereon, has been purchased for \$70,000, the appropriation for the same being \$100,000, and with the balance remaining available the building may be so arranged as to meet the present wants of the public service in that city.

The title to the lot donated by the city of Memphis, Tenn., as a site for a United States custom-house, has not been approved by the Attorney-General, but the objection heretofore existing has been removed and the title will probably be completed within a short time. The preparation of plans for this work has been deferred on this account.

Under authority of act of March 3, 1875, appropriating \$160,000 for the purchase of a site for the proposed post-office, &c., at Harrisburgh, Pa., a commission, composed of three citizens of Harrisburgh, was appointed to receive proposals for a suitable site. The commission received ten proposals and reported unanimously that none of the property offered for sale was suitable. They were, thereupon, requested to make examination of such pieces of property in Harrisburgh as might seem to them suitable, and report thereon to this Department, submitting an estimate of the probable cost of the most eligible site. Their report has not yet been received.

Under the condemnation of a site for the court-house and post-office at Pittsburgh, Pa., one of the parties appealed and delayed the adjustment of the condemnation, increasing the cost of the site to \$46,176.30 in excess of the amount appropriated, which sum the citizens of Pittsburgh have placed in the hands of the United States Depositary, which, with the appropriation, is sufficient to meet the entire award of the courts and all expenses incidental to securing title. The completion of the proceedings is anticipated at no late day.

A site has been purchased for the Marine Hospital at Pittsburgh, Pa., from the proceeds of sale of old property, as directed by act of June 22, 1874.

In compliance with the act of March 3, 1875, appropriating \$10,000 for the purchase of a site at Topeka, Kans., a very excellent site has been secured, for which, it is understood, the citizens of Topeka subscribed \$10,000, being the amount necessary in addition to the appropriation.

NEW BUILDINGS.

Besides carrying on the works in progress when I took charge of this Office, I have prepared designs and estimates for eleven new buildings, which have been approved, as required by law, and work is in progress upon the following :

ATLANTA, GA., COURT-HOUSE AND POST-OFFICE.

The excavation is nearly completed, and the contracts for the materials for the concrete awarded.

Total amount appropriated	\$160,000 00
Total amount expended to September 1, 1875.....	2,018 49
Balance available	157,981 51

COVINGTON, KY., COURT-HOUSE AND POST-OFFICE.

Excavation for this work is completed, and contracts for the materials for the concrete awarded.

Total amount appropriated	\$305,000 00
Total amount expended, including purchase of site, to September 1, 1875..	34,467 05
Balance available	270,532 95

DOVER, DEL., POST-OFFICE.

Work on excavation for foundation has been completed.

Total amount appropriated	\$40,000 00
Total amount expended, including purchase of site, to September 1, 1875..	10,851 45
Balance available	29,148 55

EVANSVILLE, IND., CUSTOM-HOUSE.

The excavation has been completed ; concreting nearly completed. Contracts for the brick and stone work of the basement-walls have been entered into. During the progress of the excavation of this building, it was found by test-borings that the site was underlaid by a vein of quicksand, and in order to secure foundations and guard against accident, it was deemed necessary to incur a largely increased cost for the concrete, covering the whole area of the building to the depth of three feet in thickness, instead of wall-trenches only, as in ordinary cases.

Total amount appropriated	\$200,000 00
Total amount expended, including purchase of site, to September 1, 1875..	116,652 86
Balance available	83,347 14

FALL RIVER, MASS., CUSTOM-HOUSE, ETC.

Work is progressing on the excavation and foundation trenches.

Total amount appropriated	\$240,000 00
Total amount expended, including purchase of site, to September 1, 1875..	136,100 03
Balance available	103,899 97

GRAND RAPIDS, MICH., CUSTOM-HOUSE, ETC.

The site has been cleared ; plans and estimates are prepared, but work has not yet been commenced.

Total amount appropriated	\$120,000 00
Total amount expended, including purchase of site, to September 1, 1875..	70,006 01
Balance available	49,993 99

HELENA, MONT., ASSAY-OFFICE.

The excavation is completed, basement-walls carried up to height of first-story floor-beams, and contracts awarded for stone and brick work of the superstructure.

Total amount appropriated.....	\$50,000 00
Total amount expended, including purchase of site, to September 1, 1875..	16,962 00
Balance available.....	33,038 00

NASHVILLE, TENN., CUSTOM-HOUSE.

Work is about to commence upon excavation, and it is anticipated that the remainder of the season will be required for this work, as the excavation of the cellar is being made from solid rock.

Total amount appropriated.....	\$150,000 00
Total amount expended to September 1, 1875.....	4,077 00
Balance available.....	145,923 00

BOSTON, MASS., POST-OFFICE AND SUBTREASURY EXTENSION.

Under act of March 3, 1873, the purchase of additional land for the extension of this building was authorized. Proceedings in condemnation have been consummated, nearly one-half of the land purchased, and the extension of the building begun. An appropriation should be made for the payment of the remainder of the site condemned, that the building as designed may be completed, the wants of the public service at Boston requiring it.

Total amount appropriated.....	\$570,655 98
Total amount expended, including purchase of site, to September 1, 1875..	440,513 30
Balance available.....	130,142 68

SAN FRANCISCO, CAL., SUBTREASURY.

Work has also begun upon the remodeling of the old mint-building at San Francisco for the assistant treasurer, and a portion of the work has been placed under contract. Upon examination of the old building, it was found unsafe to retain any portion of the old walls. They were, therefore, taken down, and such material as can be made available will be used in the reconstruction.

Total amount appropriated.....	\$60,000 00
Total amount expended to September 30, 1875.....	12,439 10
Balance available.....	47,560 90

ALBANY, N. Y., CUSTOM-HOUSE.

That portion of the site at Albany on which the buildings were reserved from sale has been partially cleared. The paving of Broadway in front of the property being in a dangerous condition, contracts have been awarded for repaving from curb to street-car track, and for making sewer-connection with main for drainage purposes. The amount to which the cost of this building is limited is, in my opinion, insufficient to warrant me in preparing plans and estimates for a building suitable in character to the city of Albany, and the preparation of plans and estimates has therefore been deferred until further action is taken by

Congress. I recommend that the limit be increased to at least \$700,000. It is also desirable that a strip of land, say twenty-five feet, adjoining that already secured, be purchased to obtain the necessary protection from fire from the adjoining property.

LITTLE ROCK, ARK., COURT-HOUSE AND POST-OFFICE.

I have also, in view of the limit of cost placed upon the building authorized to be constructed at Little Rock, Ark, deemed it inexpedient to take any action looking to commencement of work.

BUILDINGS REPAIRED AND REMODELED.

BOSTON, MASS., CUSTOM-HOUSE.

The repairs and alterations of this building have been vigorously prosecuted during the past year, and will be completed during the present month. It has also been partially supplied with new furniture and fixtures. The expenditures for the repairs of this building during the year amounted to \$50,510.39.

NEW HAVEN, CONN., CUSTOM-HOUSE.

By the act of June 23, 1874, an appropriation of \$20,000 was made for the repair and remodeling of this building. The condition of the building, however, was such that the amount of the appropriation was inadequate to place the building in proper condition. A contract, however, was made for the repairs of the first and second stories within the amount of the appropriation, and the repairs and alterations being quite as necessary in the third story, supplementary contracts have been made for that portion of the building, payment to be made from the general appropriation for repairs and preservation of public buildings; and new heating-apparatus has been supplied therefor.

NEWPORT, R. I., CUSTOM-HOUSE.

The interior of this building having been destroyed by fire on January 21, 1875, temporary provision was made for the accommodation of the customs-officers and the Post-Office Department, and an appropriation of \$11,131.93 having been obtained for the repairs of the building and the construction of a store-house, immediately upon the same becoming available work, was commenced and pushed rapidly to completion and the store-house constructed. The work has been done within the amount appropriated therefor.

Extensive repairs have also been made upon the following buildings:

United States custom-houses at Bath, Me.; Cleveland and Cincinnati, Ohio; Machias, Me.; Milwaukee, Wis.; New York, N. Y.; Philadelphia, Pa.; Portsmouth, N. H.; Pittsburgh, Pa.; Suspension Bridge, N. Y.; Saint Louis, Mo.; Saint Augustine, Fla.

United States court-houses at Baltimore, Md.; Boston, Mass.; Philadelphia, Pa., and Springfield, Ill.

Appraisers' stores at Philadelphia, subtreasury, assay-office, and old post-office buildings at New York City, and the branch mint at New Orleans.

Extensive repairs are in progress on the following buildings, viz.:

United States custom-houses at Providence, R. I.; Richmond, Va.; Savannah, Ga., and Wheeling, W. Va.

SALES RECOMMENDED.

The following property should be sold, not being longer required for public service, and its care being a source of expense to the Government:

Old Government lots at Astoria, Oreg., Bermuda Hundred, Va., and the Bridewell lot at Chicago, this last having been obtained in exchange for the old custom-house property in Chicago; the branch mint at Charlotte, N. C., marine hospitals at New Orleans, La., Natchez, Miss., and San Francisco, Cal., the first of which was sold during the past year, but the purchaser having failed to meet the terms of sale, forfeited a deposit of \$10,000. I have also to recommend the sale of the old post-office at New York, the new building being now occupied, and No. 23 Pine street, which is rented as a restaurant, and is in such a dilapidated condition that it cannot be properly repaired. I have also to recommend that the proceeds of the sale of these two buildings may be authorized to be used as a fund for the purchase of a site for a custom-house in that city.

The demands of the public service require that this building should be commenced without further delay. The present custom-house building never having been intended for the use to which it is now put, is extremely ill-arranged for the purpose, badly lighted, and entirely too small for the accommodation of the customs department, part of which is located in adjoining buildings and part in buildings situated at a very inconvenient distance from the center of business; and large rents are annually paid for this accommodation, poorly suited to the proper transaction of the public business. I am informed by the collector and other customs-officers at New York that the expense of collecting the revenue is greatly increased by the necessity of transporting goods to the appraisers' stores, which are located more than two miles from the custom-house, and the difficulty of this transportation during the winter months, when the streets are obstructed with snow, is very great; and it has been during this transfer that many of the frauds have been committed which have been most difficult of detection, and by which the Government has sustained heavy losses. The yearly rent paid for the necessary additional accommodation of this department of the public service amounts to \$143,000; beside which, \$10,000 is annually paid for repairs, which amounts to nothing more than an improvement of private property by the Government.

The present condition of the assay-office in New York City will necessitate the speedy erection of a more suitable building for this branch of the service. I have conferred with the Director of the Mint, who agrees with me in the opinion that a less central location for this building would be equally well adapted to the proper transaction of the work which is carried on in refining the precious metals, and that the injury to surrounding property through the action of the acid-fumes connected therewith is so detrimental that it should have weight with the Government in its selection of a proper site for these works. The iron-work of the building in question has become so injured and weakened that, notwithstanding efforts have been made to render it as secure as possible, it is in a very dangerous condition. It is also of insufficient capacity, is ill-arranged, and ill-lighted. A new building, located in a less central position, should be commenced at once, so constructed as to be burglar and fire proof, and that part of the building particularly devoted to the refining should be built of such materials as will suffer no deterioration from the processes employed. On the completion of the new

building the old building and site would realize by sale a sum more than sufficient to defray the expense of purchasing a site and erecting thereon a suitable building.

Upon my entry into this Office there were in process of execution contracts for cutting granite for the superstructures of several of the largest buildings now being constructed under the supervision of the Treasury Department. These contracts, known as the percentage contracts, provide for the payment to the contractors of the actual cost of all labor and materials used in the work of cutting, dressing, and boxing the stone, increased by 15 per cent. of the same. While there are advantages in this system of executing this very important branch of the service, I am persuaded that it is founded in a mistaken principle, and that so long as the profits to contractors are in proportion to the extent of the expense of their work, the Department will find great difficulty in keeping the cost of the same within reasonable limits.

In view of the fact that nearly one-third of all the appropriations made by Congress for the construction of public buildings under this Department is expended in cutting the stone for these buildings, much attention has been given to the stone-cutting, with a view to reducing as far as possible its cost, and while this branch of the work is believed to be still too expensive, yet I am gratified with the results thus far. A new form for reporting the monthly operations at the various quarries has been prepared and adopted; also a new system of exhibiting the various kinds and quantities of cutting upon each stone, with the cost of the same, by means of which the Department will at all times be able to determine whether or not the cost is being kept within the estimate for the same, and also to make comparisons as to the expense of similar work under different contracts. A more vigilant system of keeping the time of mechanics and laborers and the expenditure of materials has been introduced upon all these works, from which good results are expected. There has also been a reduction in the grade of cutting on all the elevated portions of buildings, both on the plain and ornamental work. This alone affords a very great reduction in the cost, without in any degree diminishing the effectiveness of the design, as it is well known that the delicacy with which the material of a building is treated must be diminished in a proportionate ratio as the parts are farther removed from the eye. In fact, an elaboration of the detail-work and fineness of cutting are possible which very greatly detract from the vigor of the result. By judicious superintendence and frequent inspection of the work done under these contracts, it is believed that they may be executed with a fair regard to the interests of the Government.

I desire particularly to invite your attention to a subject which presented itself to me very shortly after my entering upon the duties of this Office. I refer to the manner in which designs are prepared for the public buildings erected under the Treasury Department. These designs have heretofore been made by the Supervising Architect, and have been so made up to the present time, but the very strong reasons which present themselves against this practice have convinced me that it should be remedied as speedily as may be. I have given much thought to this subject, and while I am not now prepared to present for your consideration any specific plan by which the radical defects of this method of procedure in designing the public buildings throughout the country may be remedied, the vital point of any system which may be adopted must be to remove the power from the Supervising Architect to make designs, and restrict his duties to those simply of a supervisory nature. I will,

as concisely as possible, state what reasons have led me to form my opinions in regard thereto.

Experience has shown that it is difficult, if not impossible, to separate the office of the Supervising Architect from political control to a greater or less degree, and thus it is possible that the incumbent may be, both by nature and want of proper study and experience, totally unfit to fulfill this most responsible duty, and the country is liable thereby to be burdened by structures utterly lacking in those architectural qualities which should be found in the works of a great nation. The stamp of inefficiency so imprinted in the national architecture is not of a nature soon to pass away, for not only will it remain itself a monument to a vicious system, but its teachings for evil can never be fully estimated. But should this evil be escaped, there remain yet others. The immense amount of routine work which occupies the attention of the Supervising Architect, the varied nature of the duties which devolve upon him, and the fact that he is at no time free from interruption, leave him no opportunity for the proper study of the designs which he is required to make. This work is done under all the disadvantages of want of time, want of quiet, and almost entire pre-occupation with other matters, which must always result in work of an imperfect and unsatisfactory character. Architecture is an art, and, like all arts, he who practices it successfully must give himself up to it without restraint. No good work has ever been done without severe study, and the artist must be able to throw himself unreservedly into the contemplation of the problem. And, furthermore, the objects for which the buildings erected in this Office are constructed are, with very slight exceptions, so nearly alike, that the difficulty, the impossibility, of endowing them with variety and individuality must be apparent. These points are, in my opinion, beyond dispute, and I cannot, therefore, allow this opportunity to pass without invoking your aid to remedy this state of things. I owe it, first, to myself, for I am before the people to be judged, as other men of my profession are who do not labor under the same difficulties as myself, and if my works fail of that artistic merit which the public have a right to expect, the blame is laid upon me, and not to the false system under which I work, and where it belongs. I owe it, further, to the profession of architecture, whose members have a right to their share in the honor of increasing the dignity and beauty of the art in this country, and whose work must do infinitely more to this end than the endeavors of any one man, be he ever so gifted. And, lastly, I owe it to the public, whose money I am placed here to watch, that it be faithfully and wisely expended, and that the best results attainable from it are achieved. I fail to do my whole duty in this if I remain inactive in this direction; for by some other system than that now obtaining, much better, more artistic and worthy work can be done.

Since entering upon the duties of this Office the force employed has been reorganized, and some important changes have been made, and with good results to the proper prosecution of the public business; and I cannot speak with too high commendation of the faithfulness, energy, and ability of the gentlemen forming my corps of assistants. I would here offer them my thanks for the valuable aid which they have given me in carrying out the works intrusted to my care. While required by the regulations of the Office to work an hour longer in the day than other employes of this Department, amounting in the aggregate to forty-five days a year, they have willingly given their evenings to the Office when the exigencies of the public service required this at their hands, and that without extra compensation. And finally, to you, sir,

I would tender my hearty thanks for the sympathy and support which I have found extended to me from the first day of entering upon my duties here, and for the wise counsel with which you have at all times assisted me. In taking charge of an office the responsibility of which is so great, and which requires such care and assiduity in the performance of the duties connected with it, and under circumstances, now, of considerable embarrassment, your aid and counsel have been greatly helpful to any success which may have attended my labors, and greatly increased the pleasure with which my duties have been performed.

Yours, sir, very respectfully, your obedient servant,

WM. A. POTTER,
Supervising Architect.

J. H. BRISTOW,
Secretary of the Treasury.

Tabular statement of custom-houses, marine hospitals, post-offices, mints, &c., under charge of this Office, exhibiting the contract-price and actual cost of construction, cost of alterations and repairs, total cost of the work, including alterations and repairs, to June 30, 1875, cost of site, and date of purchase of same.

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost of construction, &c., to June 30, 1875.	Cost of site.	Date of purchase of site.	Remarks.
Albany, N. Y., custom-house and post-office	\$137,700 90	May 25, 1874	
Atlanta, Ga., court-house and post-office	\$801 50	.....	\$801 50	30 50	May 14, 1874	Site donated.
Alexandria, Va., custom-house and post-office	\$37,149 37	57,913 64	\$10,524 13	68,497 77	16,000 00	June 1, 1874	
Astoria, Oreg., custom-house	61 57	900 00	May 23, 1856	Old site.
Do	67,066 28	2,406 51	70,393 79	8,000 00	Mar. 27, 1856	
Alaska, seal-shed; one building on Saint Paul George Island	5,512 21	377 00	5,889 21	.....	May 7, 1866	Acquired from Russia.
Do	Transferred from War Department.
Baltimore, Md., appraiser's stores	84,830 28	22,000 85	107,740 13	15,000 00	Aug. 3, 1875	
Baltimore, Md., court-house	84,512 13	95,307 91	180,910 04	15,000 00	Jan. 5, 1853	
Belfast, Me., custom house	34,453 71	2,652 61	37,193 32	1,500 00	June 5, 1851	
Boston, Mass., custom-house	*70,000 00	Apr. 24, 1855	
Boston, Mass., court-house	*110,000 00	July 16, 1817	
Do	200,002 00	Feb. 10, 1853	
Do	30,000 00	May 23, 1857	Merchants' Bank property.
Baltimore, Md., appraiser's stores	241,672 61	344,914 89	586,587 50	50,000 00	June 10, 1853	
Baltimore, Md., court-house	203,176 97	15,023 39	218,200 36	50,000 00	June 10, 1853	
Boston, Mass., custom house	30,983 96	2,652 56	33,636 52	5,000 00	Oct. 4, 1856	
Boston, Mass., custom-house	684,346 76	244,705 22	1,129,051 94	180,000 00	Aug. 29, 1837	
Boston, Mass., court-house	24,163 46	24,163 46	105,000 00	Oct. 1, 1854	
Boston, Mass., post-office and subtreasury	3,023,065 34	.....	2,028,045 34	520,250 78	Mar. 1, 1858	Completed.
Boston, Mass., post-office and subtreasury extension	332,017 54	.....	332,017 54	386,866 42	Apr. 29, 1871	
Boston, Mass., post-office and subtreasury extension	77,258 90	215 62	77,474 52	.....	Dec. 21, 1874	Commented.
Bristol, R. I., custom-house	22,125 75	7,109 64	29,235 39	4,400 00	Nov. 6, 1853	Site donated.
Buffalo, N. Y., custom house	150,339 09	134,547 71	285,436 80	45,000 00	Mar. 12, 1858	
Burlington, Vt., custom house	44,714 91	24,755 66	69,470 57	7,750 00	Jan. 22, 1855	
Calve, Ill., custom house	221,044 14	427 13	221,471 27	.....	Mar. 5, 1853	Do.
Cassine, Me., custom-house	*600 00	Apr. 24, 1866	
Do	1,950 00	12,724 73	14,674 73	*1,300 00	Apr. 6, 1853	Additional land.
Carson City, Nev., branch mint	420,787 46	6,461 92	427,249 38	.....	Jan. 2, 1865	Site donated; includes machinery
Charleston, S. C., custom-house	2,474,709 63	4,403 84	2,479,113 47	130,125 00	June 10, 1815	
Charleston, S. C., post-office	60,100 00	10,014 61	70,114 61	60,000 00	July 10, 1849	
Charlotte, N. C., branch mint	31,572 97	14,556 32	46,129 29	1,500 00	Feb. 14, 1814	
Chelsea, Mass., marine hospital	223,015 31	109,626 61	332,641 92	50,000 00	Nov. 2, 1853	Includes site and building.
Chicago, Ill., marine hospital	417,500 57	646 95	418,147 52	10,000 00	Dec. 4, 1854	

* Building and site.

Key West, Fla., marine hospital	92,100 00	5,639 86	30,828 86	500 00	Nov. 20, 1814	Completed.
Knoxville, Tenn., custom-house	368,923 12	.....	368,923 12	10,300 00	Sept. 20, 1870	Site donated.
Lincoln, Neb., post-office, &c.	39,963 54	.....	37,963 54	436 35	Apr. 1, 1873	Site.
Little Rock, Ark., post-office, &c.	6 75	.....	6 75	25,739 95	May 27, 1873	Site, additional.
Louisville, Ky., custom-house	946,640 75	76,068 78	392,707 53	16,000 00	June 7, 1814	Site.
Louisville, Ky., marine hospital	61,984 61	31,073 50	92,998 11	6,000 00	Nov. 3, 1848	Site, additional.
Madison, Mo., custom-house	24,766 00	1,867 55	20,653 55	1,000 00	May 7, 1870	Building not commenced.
Madison, Wis., court-house	350,082 74	1,075 17	340,157 91	10,855 94	Apr. 24, 1873	Building not commenced.
Memphis, Tenn., court-house	12,176 64	17,641 16	.....	15,343 90	June 6, 1890	Act authorizes exchange of site. Offered for sale.
Middletown, Conn., custom-house	161,779 61	68,160 39	289,940 00	8,506 00	Feb. 8, 1833	Site acquired from Spain and France.
Milwaukee, Wis., custom-house	379,564 93	51,680 44	431,245 37	12,900 00	Feb. 16, 1835	Use of site granted by city. Sold in 1868.
Mobile, Ala., custom-house	41,400 00	3,939 71	45,339 71	10,000 00	Oct. 13, 1851	Sold in 1871; purchaser paid for- feit of \$10,000.
Mobile, Ala., marine hospital	734 00	.....	734 00	20,000 00	June 20, 1839	Brilliant and site donated.
Nashville, Tenn., custom-house	59,785 37	.....	59,785 37	7,005 00	Aug. 25, 1856	Total cost includes site.
.....	109,974 49	93,952 66	133,197 08	50,000 00	Feb. 24, 1870	Site donated by State of Louisiana.
.....	35,500 00	14,405 53	39,905 53	4,900 00	Aug. 9, 1837	Total, site and building.
.....	20,186 50	10,396 39	30,582 89	3,000 00	May 30, 1855	Subtreasury.
.....	136,143 50	53,299 55	181,443 05	25,500 00	Apr. 9, 1853	Old Reformed Dutch Church.
.....	14,600 00	11,059 45	25,659 45	3,400 00	June 1, 1855	Completed
.....	3,667,019 69	53,479 42	3,680,499 31	.....	Aug. 1, 1855	Total cost includes site.
New Orleans, La., branch mint	327,548 55	290,937 59	637,366 13	.....	June 19, 1815	Site donated; (completed.)
New Orleans, La., marine hospital, No. 1, McDonough;	110,392 97	6,383 73	116,772 70	6,000 00	Aug. 4, 1877	Site acquired from Spain.
No. 2	408,118 55	19,972 59	518,090 64	12,000 00	Aug. 7, 1855	
New Orleans, La., quarantine warehouse	40,044 12	5,000 00	45,044 12	.....	.....
New Orleans, La., boarding-station, Southwest Pass	12,000 00	3,835 70	3,835 70	.....	May 9, 1837	
New Orleans, La., boarding-station, Pass à l'Ouvre.	9,100 00	4,461 70	16,461 70	.....	Feb. 1, 1856	
Newport, R. I., custom-house	.....	14,628 46	87,938 46	1,400 00	Sept. 16, 1839	
New York N. Y. custom-house (Merchants' Exchange)	.....	331,627 67	331,627 67	.....	Apr. 29, 1863	
y)	929,301 76	209,013 76	1,138,305 54	.....	Dec. 16, 1846	
e)	183,358 75	92,523 99	205,882 74	.....	Jan. 9, 1873	
.....	7,308,453 11	58,341 71	58,341 71	.....	Aug. 21, 1854	
.....	.....	3,480 65	7,396,453 11	.....	June 20, 1861	
.....	214,778 12	.....	3,490 65	.....	Apr. 11, 1867	
.....	203,403 75	46,183 45	214,778 12	.....	.....
.....	7,627 07	300 00	250,097 20	.....	Mar. 30, 1867	
.....	220,650 56	1,963 34	8,127 07	.....	Feb. 28, 1852	
.....	239,071 72	.....	222,633 92	.....	May 15, 1843	
.....	113,977 98	10,355 49	339,071 72	.....	Feb. 4, 1857	
.....	14,235 20	.....	124,333 47	.....	May 19, 1870	
.....	68,425 17	5,501 51	98,235 20	.....	Dec. 15, 1854	
.....	49,177 43	11,571 30	71,996 68	.....	June 23, 1872	
.....	.....	.....	60,748 73	.....	June 10, 1856	

* Building and site.

REPORT ON THE FINANCES

Location and nature of work.	Contract price of construction.	Actual cost of construction.	Cost of alterations and repairs.	Total cost of construction, &c., to June 30, 1875.	Cost of site.	Date of purchase of site.	Remarks.
Philadelphia, Pa., custom-house	Site acquired from Spain. Authorized to be sold, vol. 14, p. 467.
Philadelphia, Pa., court-house and post-office	In 1871 sold 3 acres 13.99 perches for \$20,550.96.
Philadelphia, Pa., new court-house and post-office	Total cost includes site, (United States Bank.)
Philadelphia, Pa. United States mint	Built on site of Pennsylvania Bank.
Lasaratto	Sold May 1, 1873.
Portland, Me., custom-house	Site of old custom-house
Portland, Me., court-house	Completed.
Portland, Me., marine hospital	Sold in 1856.
Portland, Oreg., custom-house	Additional land.
Providence, R. I., custom-house	Acquired from Spain.
Do	New building.
Wablogh, N. C., court-house, &c.	Ceded by War Department.
San Francisco, Cal., custom-house	Site gift from city of San Francisco.
San Francisco, Cal., custom-house	Government reservation.
San Francisco, Cal., custom-house	Custom-house reservation.
San Francisco, Cal., custom-house	Custom-house reservation: new building commenced.

STATEMENT OF APPROPRIATIONS FOR PUBLIC BUILDINGS IN COURSE OF CONSTRUCTION UNDER CHARGE OF TREASURY DEPARTMENT.

UNITED STATES CUSTOM-HOUSE, ALBANY, N. Y.

Building authorized by act of March 12, 1872, (vol. 17, p. 39,) which limited its cost to \$350,000, but made no appropriation, and required the site to be given by city of Albany.

Act of June 10, 1872, (vol. 17, p. 353,) appropriated for commencement of the work	\$100,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) appropriated for part purchase of site, the balance to be paid by city of Albany	150,000 00	
Act of June 23, 1874, (vol. 18, p. 228,) appropriated for balance due on purchase	5,000 00	
Total amount appropriated		\$255,000 00
Amount expended for site to September 30, 1875	\$155,700 90	
Balance of appropriation available in Treasury September 30, 1875	99,299 10	
	<u>255,000 00</u>	<u>255,000 00</u>

UNITED STATES COURT-HOUSE AND POST-OFFICE, ATLANTA, GA.

Cost of building limited by act of February 12, 1873, (vol. 17, p. 436,) to \$110,000, and appropriated	\$110,000 00	
Act of June 23, 1874, (vol. 18, p. 228,) extends limit of building to \$250,000.		
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation of building	50,000 00	
Total amount appropriated		\$160,000 00
(Site donated.)		
Amount expended on construction of building to September 30, 1875	\$2,018 49	
Balance of appropriation available in the Treasury September 30, 1875	157,981 51	
	<u>160,000 00</u>	<u>160,000 00</u>

UNITED STATES POST-OFFICE AND SUBTREASURY, BOSTON, MASS.

Act of March 3, 1873, (vol. 17, p. 524,) authorized the purchase of additional land and extension of the building, and appropriated	\$630,000 00	
Total amount appropriated		\$630,000 00
Act of March 3, 1875, (vol. 18, p. 408,) authorized the expenditure of \$59,344.02 for furniture to be paid from the balance of appropriation ..		59,344 02
Balance available for purchase of site and extension of building		570,655 98
Amount expended for additional site to September 30, 1875	\$386,886 42	
Amount expended for extension of building to September 30, 1875	53,626 88	
Balance of appropriation available in Treasury September 30, 1875	130,142 68	
	<u>570,655 98</u>	<u>570,655 98</u>

UNITED STATES CUSTOM-HOUSE, SUBTREASURY, ETC., CHICAGO, ILL.

Act of December 21, 1871, (vol. 17, p. 24,) limits the cost of building to \$4,000,000, and appropriates	\$2,000,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) appropriates	800,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates for continuation	750,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation	750,000 00	
Total amount appropriated		\$4,300,000 00

Amount expended for site to September 30, 1875	\$1,259,385 65	
Amount expended for the construction of the building to date, September 30, 1875.....	2,062,907 43	
Balance of appropriation remaining in Treasury September 30, 1875	977,706 92	
	<hr/>	
	4,300,000 00	\$4,300,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, CINCINNATI, OHIO.

Act of March 12, 1872, authorized purchase of site, limited the cost thereof to \$300,000 but made no appropriation.		
Act of June 10, 1872, (vol. 17, p. 352,) limited cost of site to \$500,000, building to \$1,750,000, and appropriated....	\$700,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) increased the limit on cost of site to \$750,000, and appropriated.....	750,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) limits cost of building, exclusive of cost of site, to \$3,500,000, and appropriates.....	600,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) appropriates.....	600,000 00	
	<hr/>	
Total amount appropriated		\$2,650,000 00
Total amount expended for site to date, September 30, 1875	\$708,036 60	
Total amount expended for construction of building to September 30, 1875	1,064,024 02	
Balance of appropriation remaining in Treasury September 30, 1875.....	877,939 38	
	<hr/>	
	2,650,000 00	2,650,000 00

UNITED STATES CUSTOM-HOUSE, COURT-HOUSE, POST-OFFICE, ETC., AT EVANSVILLE, IND.

Act of January 16, 1873, (vol. 17, p. 411,) limits cost of building and site to \$200,000.		
Act of March 3, 1873, (vol. 17, p. 541,) appropriates.....	\$100,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) limits cost of building, exclusive of site, to \$200,000, and appropriates...	50,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation	50,000 00	
	<hr/>	
Total amount appropriated.....		\$200,000 00
Amount expended for site to date of September 30, 1875..	\$98,916 15	
Amount expended for construction of building to date of September 30, 1875.....	17,736 71	
Balance of appropriation available in Treasury September 30, 1875.....	83,347 14	
	<hr/>	
	200,000 00	200,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, FALL RIVER, MASS.

Act of May 21, 1872, (vol. 17, p. 140,) limited cost of building and site to \$200,000.		
Act of March 3, 1873, (vol. 17, p. 523,) appropriated for site and building.....	\$200,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) repeals limit, and appropriates	40,000 00	
	<hr/>	
Total amount appropriated.....		\$240,000 00
Amount expended for site to date of September 30, 1875.	\$132,856 65	
Amount expended for construction of building to September 30, 1875	3,243 38	
Balance of appropriation available in Treasury September 30, 1875.....	103,899 97	
	<hr/>	
	240,000 00	240,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, GRAND RAPIDS, MICH.

Act of February 21, 1873, (vol. 17, p. 470,) authorized the purchase of site and the construction of a building, limiting cost to \$200,000.

Act of June 23, 1874, (vol. 18, p. 228,) appropriates for site and legal expenses.....	\$70,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for continuation	50,000 00	

Total amount appropriated.....		\$120,000 00
Amount expended for site to date of September 30, 1875..	\$70,006 01	
Amount expended for construction of building to September 30, 1875.....	00,000 00	
Balance available in Treasury, September 30, 1875.....	49,993 99	
	<hr/>	<hr/>
	120,000 00	120,000 00

UNITED STATES CUSTOM-HOUSE AND POST-OFFICE, HARTFORD, CONN.

Act of March 18, 1872, (vol. 17, p. 42,) authorizes the erection of building, and limits the cost to \$300,000.

Act of June 10, 1872, (vol. 17, p. 353,) appropriates	\$100,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) limits cost of building to \$400,000, and appropriates	150,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates	100,000 00	

Total amount appropriated		\$350,000 00
(Site donated.)		
Amount expended on construction of building to September 30, 1875.....	\$318,164 70	
Balance of appropriation available in Treasury September 30, 1875.....	31,835 30	
	<hr/>	<hr/>
	350,000 00	350,000 00

UNITED STATES ASSAY-OFFICE, HELENA, MONT.

Act of May 12, 1874, (vol. 18, p. 45,) appropriates for the construction of the building, (including necessary fixtures and apparatus,) and limits the cost of same to...

	\$50,000 00	
Total amount appropriated		\$50,000 00
Amount expended for site to September 30, 1875	\$1,540 00	
Amount expended for construction of building to September 30, 1875	15,422 00	
Balance of appropriation remaining in Treasury September 30, 1875	33,038 00	
	<hr/>	<hr/>
	50,000 00	50,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, LINCOLN, NEBR.

Act of February 21, 1873, (vol. 17, p. 470,) authorizes the erection of building, and appropriates, (limited cost)..

	\$130,000 00	
Total amount appropriated		\$130,000 00
Amount expended for site, (advertising, &c.,) September 30, 1875.....	436 35	
Amount expended on construction of building to date, September 30, 1875	41,091 16	
Balance of appropriation available in the Treasury September 30, 1875	88,472 49	
	<hr/>	<hr/>
	130,000 00	130,000 00

UNITED STATES CUSTOM-HOUSE, LOUISVILLE, KY.

Act of February 19, 1875, (vol. 18, p. 332,) authorizes the purchase of additional site, and appropriates

	\$12,500 00	
Total amount appropriated		\$12,500 00

Amount expended for site to date, September 30, 1875...	\$6,000 00	
Balance of appropriation available in Treasury September 30, 1875.....	6,500 00	
	<hr/>	
	12,500 00	\$12,500 00

UNITED STATES CUSTOM-HOUSE, POST-OFFICE, ETC., MEMPHIS, TENN.

Act of February 21, 1873, (vol. 17, p. 469,) authorizes the purchase of additional site, and appropriates	\$25,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates for building	50,000 00	
	<hr/>	
Total amount appropriated		\$75,000 00
Amount expended for site to date, September 30, 1875...	200 00	
Amount expended for construction of building, September 30, 1875.....		
Balance of appropriation available in the Treasury September 30, 1875	74,800 00	
	<hr/>	
	75,000 00	75,000 00

UNITED STATES CUSTOM-HOUSE, POST-OFFICE, AND COURT-HOUSE, NASHVILLE, TENN.

Act of January 24, 1873, (vol. 17, p. 419,) authorizes the erection of building, and limits the cost to \$150,000.		
Act of March 3, 1873, (vol. 17, p. 523,) appropriates for the building	\$150,000 00	
	<hr/>	
Total amount appropriated		\$150,000 00
Act of June 23, 1874, (vol. 18, p. 229,) extends limit on cost of building to \$377,000.		
Amount expended for site in 1857, \$20,000.		
Amount expended for construction of building to September 30, 1875	4,077 00	
Balance of appropriation available in Treasury September 30, 1875	145,923 00	
	<hr/>	
	150,000 00	150,000 00

UNITED STATES CUSTOM-HOUSE, NEW ORLEANS, LA.

This building was authorized by act of March 3, 1845, and the amount expended on its construction prior to the war was \$2,929,264.50.		
Act of March 3, 1871, (vol. 16, p. 509,) limits cost of completion of building to \$620,000, and appropriates.....	\$150,000 00	
Act of June 10, 1872, (vol. 17, p. 352,) appropriates.....	300,000 00	
Act of March 3, 1873, (vol. 17, p. 523,) appropriates.....	170,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates for completion.....	191,000 00	
Act of March 3, 1875, (vol. 18, p. 394,) appropriates for continuation of building.....	100,000 00	
	<hr/>	
Total amount appropriated		\$911,000 00
Amount expended in construction of building to September 30, 1875	834,657 37	
Balance of appropriation available in Treasury September 30, 1875	76,342 63	
	<hr/>	
	911,000 00	911,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, NEW YORK CITY, NY.

Amount of appropriations for the building.

Act of August 18, 1856, (vol. 11, p. 94).....	\$261,585 32
Act of March 3, 1870, (vol. 15, p. 305).....	200,000 00
Act of April 20, 1870, (vol. 16, p. 85).....	1,000,000 00
Act of July 15, 1870, (vol. 16, p. 295).....	500,000 00

Act of March 3, 1871, (vol. 16, p. 509)	\$1,394,897 00	
Act of March 3, 1871, (vol. 16, p. 515)	500,000 00	
Act of February 5, 1873, (vol. 17, p. 422)	500,000 00	
Act of March 3, 1873, (vol. 17, p. 523)	1,900,000 00	
Act of June 23, 1874, (vol. 18, p. 227,) appropriates for completion	794,207 82	
For paving, grading, fencing, and sewerage	150,000 00	
For heating, ventilating, hoisting-apparatus and machinery	200,000 00	
For furniture, including fittings, fixtures, counters, and carpets	200,000 00	
For additional court-room	40,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for completion, including heating and ventilating, and area along Park front	388,160 08	
Total amount appropriated		\$8,028,850 22
Amount expended for site to date, September 30, 1875 ..	508,585 25	
Amount expended for construction of building to date, September 30, 1875	7,442,024 10	
Balance of appropriation available in the Treasury September 30, 1875	78,240 87	
	<u>8,028,850 22</u>	<u>8,028,850 22</u>

UNITED STATES POST-OFFICE, ETC., PARKERSBURG, W. VA.

Act of March 3, 1873, (vol. 17, p. 611,) limits cost of building to \$150,000, and appropriates	\$150,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates	18,000 00	
Total amount appropriated		\$168,000 00
Amount paid for site to date, September 30, 1875	17,841 40	
Amount expended for construction of building to date, September 30, 1875	133,224 84	
Balance of appropriation available in the Treasury September 30, 1875	16,933 76	
	<u>168,000 00</u>	<u>168,000 000</u>

UNITED STATES COURT-HOUSE AND POST-OFFICE, PHILADELPHIA, PA.

Act of June 8, 1872, (vol. 17, p. 342,) authorizes the Secretary of the Treasury to purchase site, and limits cost of building and site to \$1,500,000, but makes no appropriation.		
Act of March 3, 1873, (vol. 17, p. 523,) limits cost of building and site to \$3,000,000, and appropriates	\$1,500,000 00	
Act of June 23, 1874, (vol. 18, p. 228,) limits cost of building, exclusive of site, to \$4,000,000, and appropriates	750,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for continuation	750,000 00	
Total amount appropriated		\$3,000,000 00
Amount expended for site to date, September 30, 1875	1,620,677 30	
Amount expended for the construction of building to date, September 30, 1875	1,112,131 67	
Balance of appropriation available in Treasury September 30, 1875	267,191 03	
	<u>3,000,000 00</u>	<u>3,000,000 00</u>

UNITED STATES COURT-HOUSE AND POST-OFFICE, RALEIGH, N. C.

Act of June 10, 1872, (vol. 17, p. 380,) limits cost of building to, and appropriates	\$100,000 00
Act of March 3, 1873, (vol. 17, p. 254,) increases limit on cost of building to \$200,000 and appropriates	100,000 00

Act of June 23, 1874, (vol. 18, p. 228,) increases limit on cost of building to \$350,000.	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for the continuation of the building.....	\$50,000 00
Total amount appropriated.....	
Amount expended for site (exclusive of \$7,700 paid for part of site in 1860) to September 30, 1875.	
Amount expended for construction of building to date, September 30, 1875.....	131,264 57
Balance of appropriation available in the Treasury September 30, 1875.....	118,735 43
	<hr/>
	250,000 00

UNITED STATES SUBTREASURY BUILDING, SAN FRANCISCO, CA

Act of June 23, 1874, (vol. 18, p. 228,) appropriates for repairing and fitting up old mint building for sub-treasury.....	\$30,000 00
Act of March 3, 1875, (vol. 18, p. 408,) appropriates for repairs of old mint building for subtreasury and Gov-ernment offices.....	30,000 00
Total amount appropriated.....	
Total amount expended for repairs to date, Sep-tember 30, 1875.....	12,439 10
Balance of appropriation available in the Treasury September 30, 1875.....	47,560 90
	<hr/>
	60,000 00

UNITED STATES APPRAISER'S STORES, SAN FRANCISCO, CAL

Act of March 3, 1873, (vol. 17, p. 524,) appropriates.....	\$400,000 00
Act of March 3, 1875, (vol. 18, p. 395,) appropriates.....	100,000 00
Total amount appropriated.....	
Built on unoccupied half of custom-house lot, purchased May 2, 1854.	
Amount expended for construction of building to date, September 30, 1875.....	306,201 10
Balance of appropriation available in the Treasury, Sep-tember 30, 1875.....	201,798 90
	<hr/>
	508,000 00

UNITED STATES CUSTOM-HOUSE, ETC., SAINT LOUIS, MO.

Act of July 15, 1870, (vol. 16, p. 279,) appropriated for commencement of building, provided the city of Saint Louis should donate the site.....	\$300,000 00
Act of March 27, 1872, (vol. 17, p. 43,) limits cost of build-ing to \$1,750,000, and limits cost of site to \$500,000, and appropriates.....	500,000 00
Act of March 3, 1873, (vol. 17, p. 524,) extends limitation on cost of building and site to \$4,000,000, and appro-priates.....	1,000,000 00
Act of June 23, 1874, (vol. 18, p. 228,) appropriates for continuation of building.....	750,000 00
Act of January 28, 1875, (vol. 18, p. 304,) appropriates for continuation of building.....	150,000 00
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for continuation of building.....	700,000 00
Total amount appropriated.....	
Total amount expended for site to date of Septem-ber 30, 1875.....	368,882 65
Total amount expended on the construction of building to date September 30, 1875.....	2,798,616 72
Balance of appropriation available in Treasury Septem-ber 30, 1875.....	232,500 63
	<hr/>
	3,400,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, TRENTON, N. J.

Act of March 3, 1871, (vol. 16, p. 587,) limits cost of building and site to \$100,000, and appropriates.....	\$100,000 00	
Act of March 18, 1872, (vol. 17, p. 42,) extends limit on cost of building and site to \$250,000, and appropriates.....	150,000 00	
Act of March 3, 1875, (vol. 18, p. 395,) appropriates for completion of building	100,000 00	
Total amount appropriated.....		\$350,000 00
Amount expended for site to date, September 30, 1875....	82,375 83	
Amount expended for construction of building to date, September 30, 1875.....	208,654 16	
Balance of appropriation available in the Treasury September 30, 1875.....	58,970 01	
	350,000 00	350,000 00

UNITED STATES COURT-HOUSE AND POST-OFFICE, UTICA, N. Y.

Act of May 31, 1872, (vol. 17, p. 194,) appropriates and limits the cost of building and site to.....	\$200,000 00	
Total amount appropriated.....		\$200,000 00
Amount expended for site to date of September 30, 1875.....	161,026 32	
Amount expended for construction of building to date of September 30, 1875.....	91 29	
Balance of appropriation available in Treasury September 30, 1875	38,882 39	
	200 000 00	200,000 00

LIST OF EXISTING CONTRACTS IN THE OFFICE OF THE SUPERVISING ARCHITECT, SEPTEMBER 30, 1875.

No.	Name of party.	Nature of work.	Date.	Price.
		<i>Post-office and subtreasury, Boston, Mass.</i>		
78	Cape Ann Granite Company.	Cut granite for the foundation.....	July 13, 1869	39½ cents per cubic foot, and pro rata, and 15 per cent. on actual cost of cutting.
91	.....do	Cut granite for the superstructure.....	Oct. 26, 1869	55 cents per cubic foot, and pro rata; and 15 per cent. on actual cost of cutting.
101	.....do	Supplemental to Nos. 78 and 91.....	Sept. 1, 1870	No change of terms as to price.
184	.....do	Renewal of Nos. 78, 91, and 101 for the extension of the building.	Jan. 5, 1874	No change as to price.
250	Architectural Iron-Tuttle	Floor supports under vaults	July 30, 1875	\$7,189, or 15 per cent. on actual cost of work.
		Building interior brick-work walls and backing exterior walls.	Sept. 3, 1875	\$16.92 per M.
		<i>Custom-house, Boston, Mass.</i>		
	Therson.....	Painting and decorating all of the rooms of the main story.	Jan. 16, 1875	\$4,656, or 15 per cent. on actual cost of work.
		<i>Custom-house, Charleston, S. C.</i>		
	H & Co	Wrought and cast iron work, rolled iron-beams on the main floor gallery, cast-iron columns and pilasters, wrought and cast iron work, wainscoting and dado to gallery, gallery and ceiling of business-room, wrought and cast iron work in roof and skylights, staircases inside the building, and the galvanized-iron tanks under roof.	Oct. 15, 1875.	\$94,261 92.

SUPERVISING ARCHITECT.

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.
		<i>Custom-house, post-office, and subtreasury, Chicago, Ill.</i>	
147	John M. Mueller.....	Dimension stone	Sept. 2, 1873
172	.....do	Cutting on dimension-stone.....	July 12, 1873
173	.....do	Sawing dimension-stone	Aug. 4, 1873
214	John J. Montague	Cement, 15,000 barrels, more or less ..	Aug. 20, 1874
159	Union Foundry Works.	Wrought and cast iron work for basement, first story, second story, and roof over portions of first story.	May 13, 1873
148	Lemont Stone Company.	Concrete stone	Sept. 5, 1873
149	G. P. Adams & Bro ...	Dimension-stone	Nov. 20, 1873
		<i>Custom-house and post-office, Cincinnati, Ohio.</i>	
181	Bodwell Granite Company.	Granite and cutting thereon for entire building.	Oct. 30, 1873
208	.....do	Supplemental to No. 181, limiting the same to the supply of stone for the superstructure alone.	Aug. 14, 1874
210	Western Cement Company.	All the cement required	July 17, 1874
228	P. W. Schuelder	Cut granite for basement story	Dec. 1, 1874
		<i>Custom-house, &c., Hartford, Conn.</i>	
207	Mark & St. John.....	Cut granite	Aug. 20, 1874
245	J. B. & J. M. Cornell...	Cast-iron columns and pilasters, &c., for the first story, wrought-iron girders, &c., and rolled iron beams, &c., for the second floor, and rolled beams, &c., for the third floor.	June 29, 1873
		<i>Court-house and post-office, Lincoln, Nebr.</i>	
203	W. H. B. Stout	Concrete stone, 300 cubic yards, more or less, and rubble limestone, 500 cubic yards, more or less.	Aug] 5, 1874
211	Beatrice Cement Company.	1,000 barrels cement	
244	Moore & Krone	Brick, 600,000, more or less.....	June 28, 1873
252	E. M. Hill.....	Rock-faced rubble-stone ready for setting.	Aug. 6, 1875
		<i>Custom-houses and post offices, New Orleans, La.</i>	
1	Edwin R. Sherman....	Marble, flagging, and tiles	Mar. 3, 1849
		<i>Court-house and post-office, New York, N. Y.</i>	
84	Dix Island Granite Company.	Cut granite.....	Sept. 2, 1869
103	.....do	Supplemental to No. 84, modified terms.	Sept. 6, 1870
94	Delafield & Baxter....	All of the cement required.....	Sept. 13, 1869

List of existing contracts, &c.—Continued.

			Date.	Price.
138	Kellogg Bridge Com- pany.	Rollod-iron beams, channel iron, angle and T-irons, tie-rods, boiler-iron plates, angle and fish plates, bolts, rivets, &c., and cast-iron columns, pilasters, cornices, brackets, bed- plates, &c., for the third and attic floors; domes, pavilions and cur- tains in roof, skylights, and venti- lators, &c.	Oct. 23, 1871	\$163,113.04.
76	M. T. Davidson.....	Heating and ventilating apparatus....	Aug. 23, 1873	\$178,348, or 15 per cent. on actual cost.
188	J. M. Heatherton.....	Plumbing.....	May 6, 1874	\$25,633.80.
194	Heuvelman, Haven & Co.	Wrought and cast iron work in ex- ternal window-openings of first, sec- ond, third, and fourth stories, and the door-frames, &c., in second, third, and fourth stories.	May 22, 1874	\$120,273.45.
200	Wm. R. & C. L. Brown	All the plasterer's lime required	July 28, 1873	\$1.20 per barrel.
209	Leonard Atwood.....	Two elevators in the center of said building.	Aug. 27, 1874	\$13,000.
213	New York Plaster Works.	Plaster of Paris, 10,000 barrels, more or less.	Aug. 22, 1874	\$1.85 per barrel.
219	Bartlett, Robbins & Co.	Wrought and cast iron work of the staircase, of the skirting, of the rail- ing and fascia to mezzanine floor; of the post-office screen; of the casings, &c., to girders of the first floor, of ventilator on roof, of court- yard, of the entrance doors, and the illuminated tiling of floors, roofs, and sidewalks.	Sept. 8, 1874	\$128,306.06.
221	George Dwight, jr., & Co.	All the iron furring and lathing re- quired.	Aug. 12, 1874	28 7-10 cents per sq- perical foot.
232	Davidson & Mars....	Two winding staircases and elevators in the corner pavilions.	Oct. 30, 1874	\$57,849.39.
260	Pottier and Stymns Manufacturing Com- pany.	Judges' desks, clerk's desk, public seats and railing required in the four court-rooms.	Feb. 4, 1875	\$12,994, or 15 per cent. on actual cost.
		<i>Subtreasury, New York, N. Y.</i>		
258	George L. Damon	Eight vault-doors	Sept. 25, 1875	\$7,150.
		<i>Custom-house New Haven, Conn.</i>		
243	R. T. Merwin	Repairs and remodeling	June 25, 1875	\$19,336.
253	Thos. C. Bassor & Co	Heating and ventilating apparatus....	Sept. 2, 1875	2 cents per cubic foot space heated.
		<i>Custom-house, Portland, Oreg.</i>		
223	John P. Farmer	Iron fence	Oct. 7, 1874	\$1,943.
237	De Lin, Garnold & Co	All the furniture required	May 29, 1875	\$14,154, (currency.)
		<i>Court-house and post-office, Philadelphia, Pa.</i>		
182	C. P. Dixon	Cut-granite for superstructure	Oct. 10, 1873	50 cents per cubic foot; 15 per cent. on actual cost of cutting.
204	Old Dominion Granite Company.	Cutting granite for foundation courses, facing area walls, facing the piers of basement story, sill and lintel courses, and courses A, B, C, and D of the first story.	July 18, 1874	Same as above.
196	Wiener & Eadline ...	Sand, 2,500 cubic yards, more or less..	July 9, 1874	\$1.37 per cubic yard.
197	Paul A. Davis, jr., & Co.	Cement, 10,500 barrels, more or less ..	July 14, 1874	\$1.45 per barrel.
198	Excelsior Brick and Stone Company.	Concrete stone, 6,000 cubic yards, more or less.	July 11, 1874	\$2.70 per cubic yard.
203	Samuel H. Collum ...	Rubble stone, 3,500 cubic yards, more or less.	July 13, 1874	\$3.75 per cubic yard.
		<i>Custom-house, Port Huron, Mich.</i>		
226	Union Foundry Works	Cast iron columns, first story, and the rolled-iron beams and girders of sec- ond floor	Nov. 23, 1874	\$5,392.63.
215	Williams & Miller	Dimension-stone for superstructure ..	July 21, 1874	20 cents per cubic

SUPERVISING ARCHITECT.

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.
		<i>Post-office and court-house, Parkersburg, W. Va.</i>	
234	Robert S. Coleman....	Dimension-stone for superstructure..	Mar. 2, 1875
		<i>Post-office and court-house, Raleigh, N. C.</i>	
230	M. A. McGowan & Co.	All the dimension-stone required for exterior of the superstructure.	Oct. 4, 1874
236	B. H. Tyson.....	Brick, 500,000 more or less.....	May 4, 1875
248	Asa Snyder & Co.....	Cast-iron columns and pilasters of first story, and the rolled-iron beams, girders, &c., of second floor.	July 19, 1875
		<i>Appraisers' stores, San Francisco, Cal.</i>	
179	Joseph S. Emery.....	All the cut-granite work required for the exterior.	Oct. 23, 1873
254	The Architectural Iron Works.	Cast-iron columns of first story, and the rolled-iron beams, &c., of second floor.	Sept. 3, 1875
		<i>Custom-house, Rockland, Me.</i>	
246	Bartlett, Robbins & Co.	Heating and ventilating apparatus....	Jan. 29, 1874
		<i>Custom-house, Saint Louis, Mo.</i>	
162	Hurricane Island Granite Company.	Cut-granite for superstructure.....	Apr. 22, 1873
163	P. W. Schneider.....	Cut-granite for basement-story.....	Apr. 25, 1873
165	John Studdert.....	Rubble-stone, 3,600 cubic yards, more or less.	June 11, 1873
167	.....do.....	Sand, 2,000 cubic yards, more or less..	June 11, 1873
203	Theo. Welge.....	Cement, 20,000 barrels, more or less...	July 17, 1874
233	Louisville Bridge and Iron Company.	Rolled-iron beams of basement and first floor; cast-iron columns, &c., of basement.	Jan. 23, 1873
		<i>Court-house and post-office, Trenton, N. J.</i>	
191	Worthington & Sons.	Dimension-stone for the exterior.....	May 2, 1874
227	Houvelman, Haven & Co.	Cast-iron columns of first story, and rolled-iron beams of second floor.	Nov. 13, 1874
		<i>Post-office and court-house, Columbia, S. C.</i>	
247	F. M. Holmes & Co...	All the furniture required.....	July 20, 1875
		<i>Custom-house, Wheeling, W. Va.</i>	
255	Angell & Blake Manufacturing Company.	Heating and ventilating apparatus....	Sept. 15, 1875
		<i>South wing, new State, War, and Navy Departments.</i>	
232	Tuft's Elevator Works	One passenger-elevator.....	Dec. 31, 1874
174	Philadelphia Architectural Iron Company.	Rolled beams, channel irons, &c.; wrought angle irons, cast-iron brackets, &c., and ornamental cast-iron work in cornices, &c., required for the roof.	Sept. 3, 1873
		<i>New jail, District of Columbia.</i>	
170	.....do.....	Cast-iron columns of basement; rolled-iron beams, &c., of floors, iron-work of roofs; gratings to windows, cell-doors, &c.; iron staircases, &c.	June 27, 1873
177	M. A. McGowan & Co.	Cut-stone required for the exterior, and all of the flagging, door and window sills, lintels, &c.	Sept. 30, 1873

List of existing contracts, &c.—Continued.

No.	Name of party.	Nature of work.	Date.	Price.
206	M. A. McGowan & Co.	All the cut-stone work required for the main cornice, and all the flagging, door-sills, &c., required for the interior.	July 23, 1874	\$52,638.26.
238	.....do	Supplemental to No. 206.....	June 10, 1875	No modification of price.
239	Chapman Slate Company.	Slate, 31,000, more or less	June 7, 1875	\$10 per square.
240	Bartlett, Robbins & Co	Heating and ventilating apparatus....	May 20, 1875	\$29,900.
241	A. R. Shepherd & Co ..	All the plumbing and gas-fitting.....	May 24, 1875	15 per cent. on the actual cost; not to exceed \$12,692.04.
242	.....do	Cooking apparatus and laundry fixtures.	May 24, 1875	\$4,691.
256	George B. Clark.....	Laying slate, and supplying all the heavy fiber-paper required to cover roof.	Aug. 17, 1875	\$2.20 per square, measured on the roof.
257	Donegan & Reilly	Tin and copper for roof, and laying the same.	Aug. 23, 1875	\$3,507.

APPENDIX A.

LETTER OF THE SECRETARY OF THE TREASURY APPOINTING COMMISSIONERS TO INSPECT THE UNITED STATES CUSTOM-HOUSE UNDER CONSTRUCTION IN THE CITY OF CHICAGO, ILL., AND REPORTS OF PREVIOUS COMMISSIONS AND PAPERS RELATIVE THERETO, TOGETHER WITH CONTRACTS FOR SUPPLYING STONE, &c., FOR THE BUILDING.

TREASURY DEPARTMENT,
Office of the Secretary, August 24, 1875.

GENTLEMEN: You are hereby appointed commissioners for the purpose hereinafter indicated.

On the 21st of December, 1871, an act was passed by the Congress of the United States making provision for the purchase of ground and the erection thereon in the city of Chicago, Ill., of a fire-proof building suitable for the accommodation of the custom-house, subtreasury, post-office, United States courts, pension and internal revenue offices, and for that purpose an appropriation was made of two million dollars, to be expended under the direction of the Secretary of the Treasury. By said act the Secretary is required to cause proper plans and estimates to be made, so that no expenditures should be made or authorized for the completion of said building, including the cost of the site, exceeding two million dollars. Under that act, and others supplementary thereto, a site in the city has been obtained by purchase, with the title secured to the Government of the United States, and considerable progress has been made in the construction of a large edifice.

At this stage in the progress of the work it is alleged that defects have been discovered in the foundation of the building and in the stone used in the superstructure.

For the purpose of ascertaining whether these allegations were true or false, a commission composed of three gentlemen, Messrs. William Sooy Smith, George B. Post, and O. W. Norcross, was appointed to examine into the condition of the building, and, after examination, they submitted a report in writing, the conclusions of which are substantially as follows, viz:

1st. That the foundation is too weak to sustain the great weight of the building when completed, and that dangerous settlement under this weight would occur.

2d. That to make the foundation secure could only be accomplished by a very large expenditure of time and money.

3d. That the stone used in the construction of the edifice was wholly unfit for that purpose.

4th. That, if the foundations were perfect, the character of the construction and materials is such that the edifice would not deserve to stand.

Upon the receipt of this report, the Secretary of the Treasury, on the 24th of June last, referred the same to the Supervising Architect of the Treasury, with this indorsement:

"In view of the facts reported by the commission to examine the Chicago custom-house, and of the opinions expressed in the report, I do not deem it expedient to pro-

ceed further with the work of construction; nor does it appear to me proper to tear down the work already constructed, and thus destroy at least a part of the evidence of the alleged defects, without giving Congress an opportunity to cause to be made a further examination of the foundations and superstructure, should it see proper to do so. Besides, it is by no means clear that there is authority of law for using the unexpended balance of appropriation in taking down and removing the unfinished building. The Supervising Architect is, therefore, directed to take such steps as may be necessary to protect and preserve the building in its present condition, to the end that the matter may be submitted to Congress for such further legislative directions as to that body may seem proper."

Such an indorsement was at that time regarded as not only proper, but, in view of the report of the commission, the only one consistent with the highest considerations of official duty. A copy of that report will be laid before you.

Subsequent to that date, at the instance of the mayor and council of the city of Chicago, and with the permission of the Treasury Department, another investigation into the condition of the building was made by gentlemen designated for that purpose by the mayor, and who, upon the completion of their labors, made a report, arriving at conclusions different from those of the former commission. A copy of the report of these gentlemen—Messrs. John M. Van Osdel, E. Burling, W. W. Boyington, O. L. Wheelock, A. Baner, E. L. Chesbrough, and J. T. Egan—will also be laid before you. Copies of the plans, specifications, and estimates of said building, and such documents as you may wish to examine, in the possession of the Department, will be also furnished you.

Recognizing the need of an early completion of this very important public work, not only to the Government of the United States but to the prosperity and business interests of the city of Chicago, and at the same time recognizing the responsibility resting upon this Department, and the paramount duty to prevent the sacrifice of a large sum of public money upon a work which may not possibly be safely completed, it has been determined to confide to you the view of these conflicting reports, as a basis of action for this Department or for information to Congress, and that your investigations may be full and accurate, your attention is invited to the following points:

1st. To the nature and condition of the foundation of the building, this being of first and paramount importance; and that by all such tests and appliances in mechanics and engineering as may be advisable and necessary, you will ascertain and report whether it be of the proper level, on firm ground, and of adequate strength in all respects to support the building proposed to be erected on it; and if not, how and in what way, and at what probable cost, the defects of the foundation may be relieved.

2d. The nature and quality of the stone out of which the edifice is being constructed, whether it has the durability, strength, and other qualities desirable for such a structure.

3d. To the indications shown of the sufficiency or otherwise of the stone and other materials in so much of the structure as has been accomplished.

4th. Whether any changes in the plans, or the material to be used in the construction of the building, should be made; and if so, what; and an estimate of the probable cost of such changes, adding such suggestions as will give practical effect to the conclusions you may reach in connection with the whole matter thus confided to you.

Entertaining confidence in your intelligence, impartiality, and qualifications to discharge these duties, it is hoped that you will, as a commission, effect an organization, and proceed at once to the city of Chicago, and patiently and thoroughly investigate the matters hereby confided to you, informing yourselves by all such means as you may deem proper to adopt, as well as by your own personal examination; and with the hope that your conclusions, whatever they may be, shall vindicate the public interests, and satisfy the judgments of all those interested in their maintenance,

I am, very respectfully,

B. H. BRISTOW,
Secretary.

General JAMES H. WILSON, *Civil Engineer, New York City.*

General W. B. FRANKLIN, *Civil Engineer, Hartford, Conn.*

JOHN MCARTHUR, Jr., Esq., *Architect, Philadelphia.*

HENRY WHITESTONE, Esq., *Architect, Louisville, Ky.*

NATHANIEL J. BRADLEE, Esq., *Architect, Boston, Mass.*

ANDREW KENNEDY, Esq., *Builder, Saint Louis, Mo.*

R. J. DOBBINS, Esq., *Builder, Philadelphia, Pa.*

REPORT.

WASHINGTON, D. C., June 15, 1875.

SIR: The commissioners appointed "to examine and report upon the condition of the United States custom-house in course of construction at Chicago, Ill.," and to report "if, in their opinion, it is practicable to continue said construction," met at the

site of the building on the 2d day of June, 1875, and carefully examined the condition of the building, the materials of which it is constructed, and the nature of the strata underlying the site. A test-pile was driven, borings were made, the sustaining-power of the stratum upon which the concrete foundations rest was tested, levels were taken, and the building was carefully examined. Serious cracks were discovered in the walls and movements in the stone-work, which have caused, in various places, openings of joints, settlements of voussior of arches, fracture of lintels, crimping of vertical joints, and spawling of stones in the jambs of openings. The building appeared to have settled, and, on examination, the concrete foundation was found badly cracked.

The location of the borings is shown on Drawing A, and the nature of the materials passed through is shown by the sections of the substrata underlying each front of the building, constructed from these borings, and also shown on Drawing A. The detailed report of the borings is herewith submitted.

Drawing B shows the levels taken under the direction of the commission June 9, 1875.

Table I shows the levels and the movements that have taken place since the sill course was laid.

Assuming that this course and the iron columns in the interior of the building were set as shown on the plans of the building, and that no movement has taken place in these columns upon which comparatively slight weights rest, (as this course was necessitated by the want of any records of levels, if any were taken, of the sill course when it was laid, and while it is possible that stones were not set with exact accuracy upon the same level, and a slight movement of the columns may have taken place,) the table is believed to be sufficiently correct to afford valuable information. The weights of every portion of the building as it now stands, also the weights of each portion of the building when completed, according to the plans, were carefully computed.

These weights and the area of the stone footing courses sustaining them are shown on Drawing C.

Table II is a record of the pile-driving, and Table III shows result of the tests of the bearing capacity of the stratum upon which the foundations rest.

It will be seen from Drawing A and from the report of the borings made that below the filling or made ground there is a stratum of loamy clay of variable thickness. This clay was uncovered at many places, and found so soft that it could be readily cut and removed with a spade, which could be forced into it to its full length by a workman without difficulty. It contains decaying vegetable matter. Below this clay, throughout about one-third ($\frac{1}{3}$) of the area covered by the building, there is a deposit of mud, varying in depth, as shown by the borings and sections, from three (3) to fourteen (14) feet. This mud is so soft that the weight of one man is sufficient to force an auger one-and-a-half ($1\frac{1}{2}$) inches in diameter through it, after overcoming the resistance from friction on the rod passing through five-and-a-half ($5\frac{1}{2}$) feet of loamy clay. Without this friction it is believed that the auger and rod would have sunk through the mud to the bottom by their own weight. This mud was semi-fluid and equally soft wherever found.

Underlying the mud there is a stratum of clay which, at the depths shown by the table and sections, varies from twelve to thirty-two (12 to 32) feet; it is stiff and firm, and so far as the samples brought up indicate, free from admixture of vegetable matter. It was not deemed necessary by the commission to bore through this stratum, but from the borings previously made it appears that it extended to a depth of at least fifty (50) feet.

The city engineer of Chicago, Mr. E. S. Chesbrough, whose valuable services were kindly tendered to the commission by the mayor of the city, informed the commission that this lower stratum of clay has an undulating surface, and that the depressions in the surface are in many places filled with mud or quicksand, this mud or quicksand being overlaid by the loamy clay passed through by the borings. This statement was corroborated by Messrs. Van Osdel and Boyington, architects of high standing and long experience in Chicago.

The borings and sections show the presence of two of these mud deposits under the building—the first extending along nearly the entire Jackson-street front and one-half the Clark-street front of the building; the second underlies the northwest corner. On the removal of the concrete at a point just inside the exterior walls at the northwest corner of the building, the material upon which the concrete rested was found so soft that two men forced the auger down to a depth of ten (10) feet, by their weight alone, without difficulty.

The worst movements of the walls have taken place over these mud-deposits, and it seems wonderful that the walls, even with their present weight, stand at all on such insecure foundations.

The thickness of the clay-crust under the concrete, and overlying the mud, varies from $1\frac{1}{2}$ feet to 6 feet only, as shown by the borings and sections.

The tests of the sustaining power of the loamy clay upon which the concrete rests

reveal the fact that it begins to yield under a pressure of from 3,600 pounds to 3,804 pounds per square foot, the maximum resistance being obtained where the surrounding materials were compressed by walls. If this pressure upon the adjacent areas were increased and more widely distributed, the resistance offered by each square foot would doubtless be increased. It is, therefore, not assumed that the maximum resistance to the pressure of the walls offered by the areas adjacent to their center lines may not exceed the measure here given, but the yielding of the soil under this pressure is sufficient to indicate that, even without the presence of mud-holes, it would be extremely hazardous to rely upon this soft clay to resist the weights of the heaviest parts of the building when completed, amounting to four tons per square foot of the area of the concrete-foundations.

The commissioners also find that it is customary to consider the ground in the vicinity as capable of sustaining a weight varying from one to two tons per square foot; but with this weight a uniform settlement is expected and usually provided for. During the experiments made, the weights were gradually increased to six tons per square foot; and the total settlement under this weight, in seventeen hours, was 4.19 inches. This settlement seems to be due both to compression and displacement of the clay tested. It continued after the first yielding took place without any further increase of the weight, but time did not permit the commission to establish the ultimate settlement for a given load.

The test-pile was driven in a hole that had been dug to a depth of 12 feet below the surface, and within 2 feet of another pile that had been previously driven. It penetrated to a depth of 36 feet 7½ inches, or 48 feet 7½ inches below the surface of the ground, and 36 feet 1½ inches below the bottom of the concrete. At this depth the sustaining power of the pile, by the rule commonly employed, would be twenty tons. A full statement of this pile-driving is herewith submitted.

The foundations of the building, as shown by plans and as ascertained by the examination, is a bed of concrete, varying in width with the thickness of the walls, and about 2 feet wider than the footing-courses, and of varying thicknesses from 2 feet 6 inches to 4 feet. Where porches occur, the concrete appeared to be spread to the requisite distance beyond the footing-course on one side, and on one side only, though not so shown on the plans. As the angle of fracture of good concrete under pressure of a wall is 45°, it should project beyond the footing-courses on each side a distance equal to its thickness, or in this case from 2 feet 6 inches to 4 feet. But it does actually project beyond the footing-courses only about one foot. This error is not material, as it appears impracticable to spread the bearings sufficiently with concrete to provide the necessary resistance to sustain the weight of the completed structure at any reasonable cost. The quality of the concrete is good, but it was carelessly left without adequate protection from the effects of freezing during last winter, from which cause, in combination with unequal settlements, the cracks in the concrete and walls have occurred.

On the concrete-foundations two courses of Joliet limestone are laid, which are of good quality and in good condition. From this point, all basement piers and walls and the entire outside of the building is of Buena Vista sandstone. The stones of basement walls and piers vary much in quality, having to all appearances been laid up with an inferior quality of stone, which is much decomposed and disintegrated in some instances. Laminæ have in some cases scaled to a depth of a quarter of an inch from the surface, and over the entire surface, and on all visible sides of some stones. Above the basement the stone is in much the same condition, except that it is finely cut, and more care seems to have been taken in its selection; some of it is, however, disintegrated and scaling off in the same manner on all sides of the building. The stock used for the cut-stone work is found to vary in color from a light buff to almost black. An attempt has been made to render this aspect less apparent by painting the surface of many of the stones. The dark stones are impregnated with petroleum, which exudes from the stone, disfiguring its surface, and in some cases running over the face of the stone below. Spots of oxide of iron appear upon the surface of a large majority of the stones. Under atmospheric influences these spots have undergone a chemical change, becoming very much darker in color, and in some cases causing a bursting out of the stone. Certain stock was found to contain fossil impressions of a former vegetable growth, which impressions show on the surfaces as serious blemishes, and had been filled with an artificial cement. To hide these defects—possibly to prevent further disintegration—patches of the same stone have been so frequently inserted, that in prominent portions of the work the stones which have been set long enough to develop their inherent defects are very generally patched or marked for the patching.

As an illustration of this system of repairing defects and removing blemishes, a series of photographs of the ceilings of the principal porches is submitted with this report. As many as twenty-two patches have been counted in one of the stones photographed. These patches are inserted with wonderful accuracy, and are in some places clamped in with iron, but are generally held in position with shellac or some similar material. The failure of this cementing-material may at any time permit a patch to

drop out, and may cause serious accident. A photograph is submitted showing a patch weighing twenty-six pounds which has fallen from the sill of the west front. Spawls which have been broken from the stones were found to be fastened in their places with a similar glue. These were in some instances easily removed by inserting a knife-blade in the joints. The mortar used in the construction of the walls was found to be poor in quality, the sand being very fine and deficient in sharpness.

In order to determine if the defects noticed in the cut-stone work were inherent to the material, if the stock could have been selected from the quarry of proper quality for so important and enduring a structure, the commission carefully examined the same material in the yard and cutting-sheds and in buildings in Chicago. It thence proceeded to Cincinnati, where the same material has been for many years most extensively used, and noted the action of time and of its less severe climate upon the stone.

They find that the same defects exist in all cases to a greater or less degree, but in most cases to a far less extent than in the stock for the Chicago custom-house. While the commission were able to distinguish three separate laminæ that had peeled off from the same surface of the stone in the Chicago custom-house during the brief time since it has been laid, it is of the opinion that this rapid disintegration is due, in some degree, to the use of stone in the building before it was properly seasoned. Even with this seasoning, the observations made by the commission go to show that the disintegrating process will go on when the stone is exposed to moisture and freezing, and the time required for the large dark-colored stones to bleach out to a uniform color would be so great as to constitute an insuperable objection to its use.

The commission thence proceeded to the Buena Vista quarries. They found that the stone exists in a horizontal stratum, running into hills which have abrupt slopes. The stone lies on a clay bed, and is covered with deep strata of earth, shale, and small beds of sandstone. The shale is impregnated with petroleum. The stone, for a certain distance from the outcrop, is light in color. Thence, for a limited distance, it is of the best quality that the quarry affords. Beyond this point it is impregnated with petroleum to a greater or less extent, and is of inferior quality. The examination made has led the commission to the opinion that, while the Buena Vista sandstone is a suitable and reasonably durable material for structures where stones of the usual dimensions are used, it is impracticable, at any reasonable expense, to secure a sufficient amount of the best stock in the large dimensions and quantities required by the design for the Chicago custom-house building.

The best examples prove, and it is admitted by those well acquainted with the nature of the stone, that if thoroughly wetted by absorption of moisture upon the ends, beds, or back, as in the case of the under side of projecting courses in which the pointing has become defective, and if placed in a damp situation, disintegration of the surface is inevitable.

The commission would state that every opportunity was afforded by Mr. Mueller, the contractor for the stone and the owner of the Buena Vista quarry, and all of his assistants, for a thorough examination of the stone and the quarries furnishing it.

The iron-work of the building, though drawn somewhat out of line by the settlements that have occurred, is good.

A report of a chemical analysis, and a memorandum accompanying it, found in the Office of the Supervising Architect, is herewith submitted, from which it appears that such disastrous effects of moisture and freezing upon the stone used in the custom-house at Chicago as were observed by the commission were clearly predicted by the chemist who made the analysis of the stone when its selection for the building was under discussion. The correctness of this analysis, and of the inferences drawn from it, is further proved by the analysis, with the addition of Brard's test, recently made by the same chemist, which is herewith submitted.

From the foregoing statement of the facts observed, the commission is driven, however reluctantly, to the following conclusions:

First. If no mud-holes had been found underlying the building at slight depths below its foundation, the clay upon which this foundation rests is too weak to sustain the great weight of the building when completed, and dangerous settlement under this weight would occur.

Second. Owing to the existence of these mud-holes of the depth and in the positions shown, the absolute failure of the building is rendered inevitable, unless means should be adopted to provide a firm foundation for the building, which could only be done by a very large expenditure of time and money.

Third. The stone used in the construction of the building having disintegrated rapidly already, being of various colors, and being patched, puttled, and painted, is totally unfit for the purpose.

Fourth. If the foundations were perfect, the character of the construction and materials of the building is such that it would not deserve to stand; so that any costly effort to make it good would be but added folly.

The commission therefore reports that it is of the opinion that it will be imprac-

licable, unadvisable, and a waste of time and money to proceed further with the construction of the building.

In conclusion, the commission feels constrained to express its surprise that the means now used to reveal the dangerous character of the foundations and the defects of the stone of which the building is constructed were not employed before the building was commenced or the stone contracted for, and its still greater surprise that the dangers that were revealed by the partial examinations, made after the work was commenced, were entirely unheeded. Upon whom the grave responsibility rests for such neglect it is not the province of the commission, under its instruction, to inquire.

Very respectfully, your most obedient servants,

WM. SOOY SMITH, *Civil Engineer.*

GEO. B. POST, *Architect.*

ORLANDO W. NORCROSS, *Builder.*

Hon. B. H. BRISTOW,
Secretary of the Treasury.

**THE CUSTOM-HOUSE—REPORT OF THE COMMISSION OF CITY ARCHITECTS—
ELABORATE TESTS OF THE NATURE OF THE UNDERLYING SOIL—THE
FOUNDATION FOUND ADEQUATE TO SUPPORT THE STRUCTURE—CAUSE
OF THE SCALING OF THE STONE—THE CRACKS CLOSING UP—A VISIT TO
THE BUENA VISTA QUARRIES—CONTINUANCE OF THE WORK RECOM-
MENDED.**

The following is the report of the architectural commission appointed to investigate the new custom-house :

To the honorable the Mayor and Common Council of Chicago :

GENTLEMEN : Your committee appointed by his honor the mayor to make a thorough examination of the foundations of the custom-house, and to report to the council, in writing, whether, in their opinion, the said custom-house can be safely completed on its present foundation, beg leave to report that they have performed the duties imposed upon them in a careful and thorough manner. They have examined the building, its foundations, and the substrata underlying the same. At the request of the mayor, the committee have extended their investigation so as to include every point that has been raised in regard to the substantial character of the building. A delegation of the committee visited Cincinnati, where the Buena Vista stone has been for many years, and is now, extensively used for buildings of the best class. In their examination of the building every facility was given them by General Holman, the superintendent in charge of the work. By request, the Department at Washington furnished a tabular statement of the weight of the exterior walls of the building when completed. General William Sooy Smith kindly furnished a copy of the levels taken by a former commission, of which he was a member ; also maps and sections of the substrata prepared by that commission.

Mr. Alexander Wolcott, our well-known county surveyor, was employed to make a survey of the building, and report how much, if any, the water-tables varied from a true horizontal plane. The north, south, and east fronts, including the four corners of the building, were found to be

PRACTICALLY LEVEL,

from the highest to the lowest point, being less than half an inch, and the four corners varying not more than one-eighth of an inch. These variations on so large a building cannot be detected without the aid of instruments, and may be taken as practically level. The foundations exhibit no uneasiness under the present level.

TWO TEST-PITS

were excavated, one of them 30 feet west of the southwest corner of the building. A firm stratum of clay was found on a level with the base of the concrete foundation. The stratum was 3 feet 6 inches thick. Underlying this is a stratum of soft blue clay 10 feet deep ; then a firmer clay, the depth of which was not ascertained. The test-pit at the northwest corner of the building reached the firm clay at the same depth as at the southwest corner. This firm stratum was found to be 9 feet deep at this point ; then the soft-clay stratum 5 feet deep ; then the firmer clay, the depth of which was not ascertained. The soft-clay stratum is uniform in density, and its consistency similar to modeler's clay. This stratum is denominated mud in a former report by the United States commission, as tested by borings with a sharp-pointed 1½-inch auger, which could be forced through the stratum with slight pressure, (and is so reported to the present commission by the same borer.) The commission caused test-borings to be made in front of the Pacific Hotel and Lakeside Building. These two heavy buildings

face the west front of the custom-house, about 120 feet distant. The soft-clay stratum was found at the south corner of the Pacific, but the north corner of the building appeared to have no soft-clay stratum under it. The weight of the building was ascertained to be two tons to the square foot of its foundations. The soft clay was found in front of the Lakeside Building, also underlying the Honore Block, facing the north front of the custom-house. None of these heavy buildings show any signs of unequal settlement or of any uneasiness on the foundations.

THE WEIGHT.

From the tabular statement furnished by the supervising architect, it appears that there are eighty piers in the circumscribing walls of the building, which, when completed, will load the foundations in the aggregate with 73,395,000 pounds; adding to this the weight of the footing-stones and bed of concrete, 8,307,000 pounds, making the total weight of the walls 81,692,000 pounds. This weight is carried on 16,614 square feet of concrete base, making an average weight of 4,917 pounds pressure on each square foot of the foundations, or 2½ tons nearly. But there are ten piers which press the foundations with weights varying from 5,500 to 6,000 pounds per square foot. It is practicable, at a moderate cost, to widen the bearing surface of the concrete under the heavier piers, so that the pressure will be equalized sufficiently to avoid any danger of unequal settlement hereafter. The committee tested

THE SUPPORTING CAPACITY

of the substrata in three different places about the building. The first test was made in the area of the south end of the Dearborn-street portico. A pit was opened through the concrete floor of the area, about 3 feet square, down to the substratum of clay on which the building rests. A foundation of 6-inch oak plank, 2 feet wide and 2 feet 4 inches long, covering an area of 4½ square feet, was firmly bedded on the clay. A post of 12 by 12 inch timber was placed vertically on this foundation platform. A lever was formed by three 15-inch iron beams, 33 feet long, set edgewise, resting on an iron plate on top of the post. The fulcrum, 7 feet 3 inches from the post, rested under the end sill of the portico. The weight of the lever resting on the post gave a pressure of 11,032 pounds, the post and platform weighing 900 pounds; load on the foundation, 11,932 pounds, equal to 2,557 pounds on each square foot of the base. A depression of eleven-sixteenths inch took place. A load of 3,960 pounds was then placed upon the same at a distance of 27 feet 9 inches from the fulcrum, giving an additional pressure of 16,249 pounds, making the load 28,181 pounds, equal to 6,839 pounds on each square foot. This load caused an additional compression of seven-sixteenths inch, making a total settlement of 1½ inches; the load remained forty-one hours without any further depression. An additional load was then placed on the lever of 2,640 pounds at 25 feet 9 inches from the fulcrum, adding 9,376 pounds, or a total weight of 37,557 pounds, equal to 8,048 pounds on each square foot of the foundation. The settlement under this additional load was three-eighths inch. This load remained three days without any further settlement.

The committee then selected for

THE SECOND EXPERIMENT

a position at the building 30 feet distant from the same. This spot has been reported as nearly in a stratum of "mud" 14 feet deep. A pit was excavated 13 feet 3 inches deep, at which point the clay stratum was reached, being on a level with the bottom of the foundations of the building. A platform and post were arranged the same as in the first test, having the same area of 4½ square feet on the clay stratum. A platform was constructed on the upper end of the post to receive the weight necessary for the test. The first load was 4,467 pounds, equal to 957 pounds per square foot. There was no perceptible settlement under the load. The weight was increased to 9,465 pounds, or 2,023 pounds per square foot, and in half an hour the depression was three-sixteenths inch. After standing fifteen hours the depression was three-thirty-seconds inch additional. The weights were then increased to 4,050 pounds per square foot, which, in two and a half hours, gave one-quarter inch further depression. Then a load of 28,871 pounds, equal to 6,186 pounds to the square foot, was placed on the pier. This weight gave an additional settlement of 1¾ inches, at which it remained stationary for forty-eight hours, making a total settlement of 1½ inches.

A THIRD TEST

was made in front of the east portico about 20 feet east of the same. A pit was excavated to the clay stratum on a level with the foundations of the building. Three iron beams, weighing 1,666 pounds each, were placed vertically in the pit. A block of oak, 10 by 12 inches, was laid upon the clay, and the beam rested upon the block. This pressure equaled 1 ton per square foot. The block was pressed into the clay one-quarter inch in ten minutes. The block was then removed, and another, 5 by 12 inches, placed upon the already compressed clay. The pressure on this block equaled

2 tons per square foot. A depression of one-quarter inch took place; the block was taken out, and another, 5 by 8 inches, put in its place, giving a proportionate pressure of three tons per foot. The settlement of this block was fifteen-sixteenths inch, after standing an hour and a half.

The next experiment was with a block 5 by 6 inches, representing 4 tons pressure to a foot. An additional settlement of nine-sixteenths inch took place, making the total compression, from first to last, 2 inches. Then the 5 by 6 inch block was placed upon the clay at a point that had not been compressed, and the weight being applied, it settled in fifteen minutes exactly 2 inches, being the sum of the preceding four experiments. The data obtained from the experiments would lead to the conclusion that the foundations, under their present load, have compressed the strata, and that there has been a settlement of the walls; also, that

A FURTHER COMPRESSION

will take place under the additional load required to complete the building. From the best evidence the committee could obtain, they believe that the past compression is about 1 inch, and that a further settlement of one-half or three-quarters inch will take place from the additional load that will be placed upon the walls. The present compression is uniform, and has worked no injury to the structure. The continuation of this work, in accordance with the plan, will load the piers unequally, therefore it will be necessary to equalize the weight upon the foundations.

The committee has further examined the substrata by drilling through the concrete floor in twenty different places, and, by pressing a $\frac{1}{2}$ -inch pointed steel rod down into the strata, find it very variable. In some places the rod was easily thrust downward from the bottom of the concrete, and in other places the efforts of five men could not force the rod down more than 2 feet; but, from the fact that the present weight of the building shows no unequal settlement on this variable resistance, it is presumed that the additional weight required may be carried safely.

THE LARGE CRACK

observed in one of the interior walls was, in their opinion, caused by allowing the frost to pass under the wall, which caused its upheaval and consequent fracture. This crack was open at one time $1\frac{1}{2}$ inches. When the frost retired the crack closed as tightly as possible. The closing of the fracture is proof that it was not caused by any settlement of the adjacent parts of the building, and is confirmed by the fact that the water-table remains as truly level as when first placed in position. The lifting of this has disturbed the vertical position of the stone pier against which it abutted. On the subsidence of the frost the pier resumed its original position very nearly, it being five-eighths of an inch in its entire height out of plumb, (its height is about 30 feet.)

All other parts of the building are

IN PERFECT ALIGNMENT.

There are also two small cracks in the interior walls of the building, which are attributable to the action of the frost and to the lateral thrust of the large derricks placed upon the second floor of the building. There are also slight indications of movement, such as gaping and cramping of the joints of the water-table of the west front, (where the superstructure is wanting,) which is clearly attributable to the action of the frost, as the joints have closed on the subsidence of the frost. The crack in the concrete running parallel to the west wall is attributable to the same cause. No transverse fractures of the concrete forming the foundations were found.

In regard to

THE CUT-STONE,

the commission is of the opinion that the large stones forming the ceilings of the porticoes, and a few others in different parts of the building, are inexcusably patched. They should be removed, and proper stones put in their places. As to the quality of the stone being used in this building, the committee can only judge from what was seen in the premises, and from such buildings as have been constructed from the same materials in this city. It appears that many of the stones in the base course of the superstructure, and in several of the basement piers, throw off

A THIN SCALE,

and this does not appear to be confined to what is supposed to be an inferior quality of stone, but takes place in stones supposed to be of the best quality. Upon careful examination it was found that stones that have an opportunity to season or become perfectly dry exhibit no signs of disintegration. The great number of stones piled around the building, prepared and ready for setting, are exposed to the air on all sides, and were not injured by the action of the frost of last winter, and none of these stones show any signs of scaling or disintegration, and not even in the delicately-sculptured work found in many of them. The lamination of the stones in the building occurs

principally in the center of the large blocks. The external angles of the same having become dry, have in no case deteriorated. The lamination appears in some cases in the internal angles of the stone-work where the stone has less opportunity to dry or become seasoned. Comparatively few stones placed in the work are of inferior quality. They can be removed, and proper stones put in their places without difficulty. It is believed by your committee that after the stones have become seasoned, no further lamination will take place other than what is common to all sandstones. For further information in regard to the qualities of this stone, or the qualities that may be obtained, the committee would refer to the report of the delegation sent to Cincinnati to examine this question, which report is appended hereto.

Your committee would further report that the concrete and the workmanship of the building, including the cut-stone, are unexceptional.

IN CONCLUSION,

your committee would say that, in view of the tests and full examination given the premises, as detailed in the foregoing report, it is their opinion—

1st. That there is no evidence of weakness or instability in the present structure.

2d. That the foundations are sufficient, with the precautions suggested in this report, to carry the load contemplated by the design.

3d. That the Buena Vista stone, carefully selected, will be as durable as any sandstone that can be obtained.

The commission is of the opinion that work on the building could be resumed, (with the precautions suggested,) and carried on to completion.

Respectfully submitted.

JOHN M. VAN OSDEL.
E. BURLING.
W. W. BOYINGTON.
O. L. WHELOCK.
A. BAUER.
E. L. CHESBROUGH.
J. T. EGAN.

THE BUENA VISTA STONE.

The following is the report of the delegation appointed by the commission of local architects to visit the city of Cincinnati, and the Buena Vista quarries, for the purpose of examining the buildings and other works in which Buena Vista stone has been used, with a view of ascertaining its qualities as a building material; also, to ascertain whether the quarry is capable of yielding sufficient stone of required quality to complete the new custom-house:

The undersigned would respectfully report that they spent two days in their examination of the buildings in Cincinnati built of Buena Vista stone. Many of the buildings have been standing twenty-five to thirty years, and many others of more recent date. On close examination we found that very few stones had scaled or laminated. We say very few, because we found in many large fronts but one or two defective stones, and in none did the scaling or disintegration appear to be general. We were assured that the scaling or lamination takes place during the first or second year after the stones are placed in the walls. The scaling is so slight and so seldom that a glance at the buildings does not detect it, but on close examination shows that a few of the stones are defective.

The architects, builders, and proprietors in Cincinnati are the persons best acquainted with this stone, and they continue to use it in all their buildings requiring stone-work, giving it the preference over any other stone. Mr. D. Sinton, a wealthy proprietor and an old resident of Cincinnati, has many magnificent buildings built of this stone. He is about to build a watch-tower for the use of the fire-department, and present it to the city. This tower will cost \$50,000. He expects to leave it as a monument, and believes it will be enduring. It will be of Buena Vista stone. Mr. Sinton very kindly pointed out to us very many buildings built of this material, and gave us the dates or time of their erection. From our observation and the information given us, we are satisfied that the few defective surfaces of stones in the building originated from causes other than from any inherent defect in the stone itself. They may have been placed in the building in an unseasoned condition, or the moisture from the brick-work placed against them may have caused the scaling of the surface. And, as no subsequent deterioration takes place after the first or second year, it would seem that it is not from any natural defect that such lamination occurs. We also examined the piers of the suspension bridge at Cincinnati. They are of sandstone, and were obtained from several different quarries, many of them from the Buena Vista quarry. The contract did not require the stone to be of the best quality obtained at these quarries. Consequently, there are many stones used in these piers that would be rejected for first-class building

purposes. The piers below the roadway are rock-faced, and show very little disintegration. Above the roadway the stone is bush-hammered, and here many have scaled. We were informed that the lamination took place soon after the piers were finished, and that for several years no fresh lamination has taken place, and it is believed that the stone grows harder each succeeding year. The stone-cutters are very reluctant to use stone taken from old buildings to be worked over, on account of its excessive hardness.

We spent one day in examination of the city ledge in the California quarry at Buena Vista. The outer edge of the ledge for some 8 or 10 feet is of a buff color. All other parts appear to be of a gray or bluish tint, and occasionally of a darker color, owing to the presence of petroleum in the stratum. The quantities of stone that might be immediately obtained from the ledge already stripped would be more than sufficient to complete the custom-house. While at Cincinnati we visited Mr. Mueller's stone-yard, where we found over 100,000 feet of large blocks of stone said to have been quarried for our custom-house. The United States commission refused to visit this yard, where they could have seen a quantity of stone that would go far toward the amount required to complete the building.

Respectfully submitted.

JOHN M. VAN OSDEL.
A. BAUER.

REPORT OF COMMISSION APPOINTED BY THE SECRETARY OF THE TREASURY TO EXAMINE AND REPORT UPON THE CONDITION OF THE NEW CHICAGO CUSTOM-HOUSE, TOGETHER WITH INDORSEMENT OF THE SECRETARY THEREON, AND RECORD OF THE PROCEEDINGS OF SAID COMMISSION.

REPORT.

PHILADELPHIA, PA., *September 23, 1875.*

SIR: The undersigned, a board appointed by you on the 24th ultimo to investigate the Chicago custom-house, make the following report:

They met at Chicago on the 3d instant, and immediately commenced the investigation. This consisted in a daily critical examination of the building and its foundations, as to their permanence and stability; the stone of which it has so far been constructed, as to its qualities, appearance, workmanship, apparent durability, &c.; in interviews with the members of the two commissions which had previously reported upon the building, and with persons who are and have been employes on the work, and citizens of the place—architects, surveyors, and builders, who, by long residence and experience, were considered by the commissioners to have such knowledge as would guide them in forming correct conclusions.

And the commissioners desire here to express their thanks to all with whom their duties have brought them in contact for the uniform frankness and kindness with which they have been treated in the course of the investigation, often at the sacrifice of valuable time, and feel particularly under obligations to Mr. Hannaford, present superintendent of the custom-house, and Mr. Holman, assistant, for the energy and ability with which they have carried out the requests of the board.

A journal of the proceedings of the board, and record of the testimony taken by it, and of its doings, have been made by the secretary, and accompany this report. You are respectfully referred to them for detailed information.

With regard to the four points to which you direct their attention in the letter of appointment and instructions, the commission have arrived at the following conclusions:

The ground upon which the foundation of the building rests was, by our direction, thoroughly tested by digging, boring, and applying known weights upon known areas, thus giving us, as we believe, a thorough knowledge of its nature, &c.

Your commission find that the building is underlaid throughout its whole extent with a compressible stratum, composed of a mixture of clay, sand, and water, varying in thickness from twenty to twenty-five feet, below which is a hard blue clay.

They are of the opinion, after much careful deliberation, that the foundation of the building should in the first instance have been carried to this hard blue clay either by piling or masonry, and that had this course been adopted there would never have been any question concerning the safety of the building. As it is, the building rests on a continuous mass of concrete, varying in thickness from three and a half to four feet, covering the whole area of the building except the central and corner spaces and some of the areas. The concrete is *excellent*, and distributes the pressure over an area

materially greater than that of the footing-stones of the piers, so that the pressure per square foot on the ground below will probably not be greater than 2,000 pounds. The result of the tests applied by the board shows that this ground will bear a pressure of 4,000 pounds per square foot without material disturbance.

Your commission are of the opinion, too, that the weight of the building can be much reduced, and recommend that such reduction be insisted upon most strenuously.

The commissioners therefore report that, in their opinion, the foundation of the building is not on firm ground, but that with the modifications already proposed, and the alterations of the foundations hereinafter mentioned, the defects in the foundation may be remedied.

The absence of reliable bench-marks, and the consequent confusion in the levels prevented the board from determining whether the foundations vary from the original level; but a comparison of all the levels taken by the three boards convinces them that the building may be said to be really level in itself—the extreme difference of level in the four corners being less than one-half inch, while at three corners the levels only differ by .05 inch. The greater height of the west side as compared with that of the other three sides is due to an upheaval by frost, but on account of the absence of bench-marks, already mentioned, the board is unable to state positively whether there has been settlement or not. They are, however, of opinion, from the general appearance of the building, as well as from the general uniformity of level, that there has been so far no material settlement, although some settlement may be apprehended in the future progress of the building. If, however, the precautions suggested by the board be adopted, they are of the opinion that such settlement will be nearly uniform, and will not materially interfere with the stability of the building.

We therefore recommend that wherever there are voids in the concrete-foundation inside the area-walls they be filled in with a uniform depth of four feet of concrete; that the concrete under the building be left undisturbed; and that the entire surface be covered with sufficient concrete to bring it to the level necessary to receive the flooring; and that all the necessary drainage and sewerage of the building be completed as the additional concrete is laid.

Second. The nature and qualities of the stone of which the edifice is constructed—whether it has the durability, strength, and other qualities desirable.

The board are of opinion, after a careful examination, that the stone is not that which they would have selected for such a building, had they been designated to make a selection, for cheaper and better stone could have been obtained. But on account of the fact that a large amount of money has already been expended in the purchase, cutting, and setting of the stone, three-fourths of the whole quantity necessary having been delivered and wrought; that it has, in this building and in such structures as the board have seen, the apparent durability of ordinary sandstones, and that its strength is sufficient for the purposes of the building, they do not think that any change should now be made in the stone.

Third. The indications shown of the sufficiency, or otherwise, of stone and other materials so far.

The opinion of the board as to the sufficiency of the stone has been given in what has been said in their answer to the second point. As to the other materials, the brick is good and well laid; the concrete is well made and faithfully placed; and the iron-work is good and well fitted, though excessive in quantity.

Fourth. Whether any changes in the plans or the material to be used should be made, and if so, what; and an estimate of the probable cost of such changes.

The board are of opinion that the pier on the corner of Clark and Adams streets and the two adjoining piers on Clark street should be taken down to the sill-course of the first story, their sides being out of plumb; that the stone coverings or roofs of the porticoes should be removed, and iron beams and brick arches substituted, and the ceilings finished on the under side with iron; that the stone-work on Clark street should be carried up to the level of the other work as soon as possible; and, in the further progress of the work, the walls should be kept as nearly level as practicable; that the dressing of the stone above the second floor, and wherever it may be practicable, be materially cheapened. That the Supervising Architect of the Treasury be requested to reduce the weight of the building above the second story, and to omit all stone-work above the line of the horizontal cornices, which they believe can be made without injury to the architectural appearance of the building or its usefulness for the purposes of its erection. In reducing weights, the principle of equalizing the pressure per square foot on the footing-stones should be adopted. The board lay great stress upon this recommendation, and believe that the money saved by the proposed reduction of weight and cost of finish will much more than compensate for the expense which would be incurred by the additions recommended to be made to the foundation.

In answer to the direction to make such suggestions as will give practical effect to the conclusions at which they may arrive, they add to the recommendations made under the first head, as follows:

That all stone now upon the ground, or yet to be delivered by the contractor, shall

be rigidly inspected, and none placed in the building which do not come up to the requirements of the contract; and such stone now in place as have been patched in an unsightly or insecure manner, or which may have seriously disintegrated or broken, shall be replaced by stone which conform to the requirements of the contract. And the discolored stone now in the walls shall remain in the building until its completion, when such as have not bleached sufficiently shall be replaced, or refaced, by recutting or substitution. That the concrete-foundation shall be thoroughly secured against frost, and that no masonry-work be done after frost sets in or while it remains in the soil. That permanent bench-marks be immediately made, by driving one or more piles firmly to the blue clay in proper places, and that the superintendent be required to refer the levels of the building to these bench-marks at regular intervals of time, and keep a record of the results. That the waste of the main cornice of the first story be protected by a covering of sheet-copper or some other suitable appliance.

The board are also of opinion that the enormous cost of the stone-cutting is due in a great degree to the mistaken principle on which this contract was made, in which the larger the outlay for labor, the greater the profit to the contractor.

Finally, our board are of the opinion that the suspension of the work on account of the apparently dangerous crack in the wall, and the general appearance of the building after its winter exposure, without due protection and care, was a necessary precaution for the protection of the interests of the Government; but we see no reason against the immediate resumption of the work in accordance with the suggestions herein made.

W. B. FRANKLIN, *Chairman.*
J. H. WILSON.
JOHN MCARTHUR, JR.
HENRY WHITESTONE.
NATHANIEL J. BRADLEE.
HENRY KENNEDY.
R. J. DOBBINS.

Hon. B. H. BRISTOW,
Secretary of the Treasury.

[Endorsement.]

TREASURY DEPARTMENT, *September 25, 1875.*

Respectfully referred to the Supervising Architect of the Treasury, who is hereby directed to take measures for strengthening and completing the concrete-foundation, in accordance with the recommendation of this report. He is also directed to take down the parts of the building herein recommended, and proceed with the reconstruction at once. He will bring the building as near as may be to a uniform level before hard-freezing weather, when he will suspend building work, and adopt such measures as may be necessary to protect the building thoroughly from exposure to the weather during the coming winter. Before resumption of work in the spring, the Supervising Architect will carefully revise the plans of the building, redistributing the weights, and lightening the structure as much as practicable, in accordance with the suggestions and recommendations contained in this report, and also reduce and cheapen the character of the stone-cutting on the superstructure. He will select for the superintendent of this building the most competent and trustworthy man he can obtain, and will charge him specially with seeing that all the contracts with reference to material are rigidly enforced, and that all material furnished is carefully inspected.

The Supervising Architect will also cause to be set a permanent bench-mark, from which levels shall be taken from time to time, as recommended in this report, and take whatever other steps he may find necessary to carry out the recommendations of the report.

B. H. BRISTOW,
Secretary.

REPORT OF THE CHIEF OF THE BUREAU OF STA

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REPORT
OF
THE CHIEF OF THE BUREAU OF

**TREASURY
BUREAU OF STATISTICS,**

SIR: The chief of the Bureau of Statistics has the following report of its operations during the fiscal year ending June 30, 1875.

CLERICAL FORCE.

The clerical force of the Bureau at the close of to the chief clerk, Mr. E. B. Elliott, consisted of 2 clerks, who were employed as follows:

Divisions.	Names of clerks.
Examination.....	J. N. Whitney
Compilation	Thomas Clear.....
Tonnage and immigration	L. F. Ward
Registry of merchant-marine	J. B. Parker.....
Publication and miscellaneous	James Ryan
Library and files	E. T. Peters
Stationery, pay, property, copying, and miscellaneous	J. D. O'Connell
Revisor	R. A. McMurray
Translator.....	A. H. Girard

In addition to the clerks above designated, one male and one, a female clerk, has charge of the correspondence arrangements and also performs a variety of miscellaneous duties.

REDUCTION OF THE CLERICAL FORCE

In last year's report the subject of the reduction of the Bureau, which was made in the first session of the Congress, was considered, and a statement of the clerical force of the Bureau since its establishment was submitted. The fact was exhibited that during the months there had been a decrease in the monthly amount in the number of employes and \$640 in salaries, the Bureau had gradually increased. While expenditures thus made, the undersigned then remained

Any reduction in the scope of its work, or diminution in the number of important commercial statements, is deemed unadvisable. The work of the Bureau would necessarily impair its usefulness. The demands upon it are steadily in the direction of increasing

tating the cultivation of a more extended field of inquiry. The hope is, therefore, confidently entertained that a small increase in the present number of clerks will be authorized by Congress at the ensuing session, in order that the progress of the Bureau in the direction of increased efficiency may not be retarded.

WORK OF THE BUREAU.

The work performed in the several divisions has been indicated in former reports so far as it was possible without entering into minute detail, and any statement that might now be presented would be only a repetition of former reports. It is quite impossible, either in a tabular or other brief statement, to exhibit the extent of careful, patient, and accurate labor performed in the several divisions, especially in those of examination, compilation, and of the preparation and revision of statements for publication, or of statements in response to the calls for statistical information which the Bureau is constantly receiving from members of Congress and others, and which are specially numerous during the session of Congress. In furnishing such information the resources of the library and the services of the librarian and his assistant are of great importance in enabling the Bureau to respond with promptness to inquiries upon a great variety of subjects. A new and very minute catalogue of the books and pamphlets in the library is now in course of preparation.

PUBLICATIONS OF THE BUREAU.

Monthly reports.—The law establishing the Bureau provided that the director should “prepare and publish monthly reports of the exports and imports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury” might “consider expedient.”

In accordance with this provision the undersigned, during the period of nearly six years in which the Bureau has been under his direction, has published monthly reports of the commerce and navigation of the United States, containing also a variety of miscellaneous statistics, of which reports from 2,500 to 3,000 copies have been distributed, monthly, among members of Congress, editors, political economists, the officers of boards of trade, and other persons to whom the information therein contained seemed likely to be useful. That they were extensively used and appreciated by those who received them, was indicated by the frequent notifications received from persons who from any cause failed to receive their numbers at the usual time and by the promptness with which the attention of the Bureau was called to any real or supposed error in the tables. Nor was their use confined to our own country, a few hundred copies having been transmitted to the United States legations and consulates and to leading statesmen and political economists in the principal foreign nations. Among those to whom the reports were furnished were some of the ablest contributors to the leading economical publications of Europe, especially those of Great Britain and France. And some of these writers have heretofore devoted much attention to the preparation of articles on the trade of the United States, for which the monthly reports supplied them with the requisite data.

Since the commencement of the current fiscal year, however, the monthly reports have been discontinued in obedience to the provisions of an act passed at the last session of Congress. The information which they formerly embodied will in future be consolidated into tri-monthly statements and published in reports which will be issued quarterly.

It may seem improper for the undersigned to offer an opinion in opposition to a change so recently made, (and which may be assumed to have received the careful consideration of Congress,) and he would hesitate to do so, did he not find his own views on the subject strongly confirmed by those of merchants, editors of leading commercial journals, and other persons whose position and experience give weight to their opinions. From many of such persons there have been received expressions of regret at the discontinuance of the monthly reports.*

The general desire for monthly data on the state of our foreign trade has been met in part by the issue to the newspaper-press of summary statements of our exports and imports, a course which will be continued unless it be disapproved. Indeed, the tendency is in the direction of still more frequent publication of the trade-statements, several applications(†) having recently been made for that purpose.

As the discontinuance of the monthly reports was probably decided upon with a view to increased economy in public expenditures, it is proper to remark that the only saving effected will be a small amount in the cost of printing, for in clerical labor there will not merely be no reduction, but a slight increase, owing to the necessity of consolidating into each quarterly statement the details of three monthly returns received from the various customs-districts.

Annual report of commerce, immigration, and navigation.—The volume for the fiscal year ended June 30, 1875, was compiled and sent to press at the usual period.

For many years prior to the adoption of the Revised Statutes, in 1875, the annual supply of 300 copies of the Report of the Chief of the Bureau of Statistics on Commerce and Navigation was authorized by law to be printed for the use of the Treasury Department. This provision of law was, for some cause unknown, (probably through inadvertence,) omitted from the Revised Statutes. Much difficulty has been experienced in securing copies for the use of the Department, application having to be made, for the volume for 1874, to individual Representatives and Senators for a portion of the supply to which they were each by law entitled. As the report is not stereotyped, and as it is therefore impossible to obtain additional copies after the type has been distributed, it became necessary that a requisition should be made for 200 copies of the report for the fiscal year 1875, in order to secure at least a partial supply.

Owing to the present considerable and increasing demand, at home and abroad, for this document, it is highly desirable that Congress annually provide for a supply, for the use of the Departments of the Treasury and of State, of not less than 1,000 copies. To supply our

* Extract from a letter recently received from a well-known statistician :

"I beg leave to acknowledge the receipt of numbers of the monthly reports of the Bureau of Statistics, completing my files.

"I have found these reports as they have been issued the most valuable source of both the special official information I have required, and also of the more general statistics needed in the consideration of the revenue questions. They are more valuable than the British monthly reports, because of the form you have given them. I hope the suspension of their preparation will be but temporary, and that Congress will authorize their renewal at an early day."

† At a meeting of the Pork-Packers' Association of the United States, recently held in Saint Louis, the following resolution was presented by the committee on business and adopted :

"Resolved, That this convention recommend that the secretary of the association make application to the Secretary of the Treasury for weekly reports of the exports and imports of provisions from and into the principal ports of this country, in detail, and give the aggregate returns promptly to the public."

customs-officers alone, which is essential, will require from 200 to 300 copies. It is also essential that chambers of commerce, boards of trade, and other commercial bodies, as well as writers on commercial and economical affairs, be provided with copies, all of which have heretofore been supplied by the Bureau so far as it had the means, and they still rely upon it for future supply.

Giving in detail, as this annual does, the statistics of our trade with each foreign country and of each of our customs-districts, it possesses great value, not merely to statesmen, legislators, and commercial men in this country, but to our ministers and consuls abroad, as well as to foreign statisticians and public officials, who are earnestly desirous of an interchange of statistical publications.

The commercial interests of the country, therefore, imperatively demand that each United States legation and consulate be furnished with a copy of this annual. For like reasons, it is also in a high degree desirable that the applications for it, made to the Department of State by foreign governments, should be promptly honored. In comparison with the large cost of the composition of 1,060 pages of rule-and-figure work, the expense of paper, press-work, and covers for the additional number now urgently requested would be inconsiderable.

List of Merchant-Vessels of the United States.—The seventh annual statement of "Vessels registered, enrolled, and licensed under the laws of the United States, designating the class, name, and place of registry," as well as the official number and signal-letters awarded to each vessel, was prepared and 2,000 copies published for distribution to the officers of customs, the masters of vessels engaged in the foreign trade, and the principal ship-owners, as well as to the commanders of United States war-vessels. The value of this list has been enhanced by the insertion therein of a carefully prepared "code-list," giving the signal-letters assigned to all sea-going vessels, arranged in their regular alphabetical order, without regard to the initial letter of the names of the vessels. Ship-masters can, by reference to it, obtain the name, tonnage, and home-port of any vessel exhibiting her signals at sea. This volume also includes a list of the vessels belonging to the revenue-marine, giving the date and place of building and the number of the officers and men; also a list of the vessels now belonging to the United States Navy, giving their name, rate, class, guns, tonnage, means of propulsion, and station of each.

SPECIAL REPORT ON IMMIGRATION.

During the past year copies of this report in the German and French languages were forwarded to the continent of Europe for distribution in the countries where these languages are spoken. The English edition being so nearly exhausted, it has only been possible to supply copies to individuals upon application to the Bureau. It being important that a supply of this edition be kept at each United States consulate in the United Kingdom, as has been heretofore done, the recommendation is repeated that there be printed from the stereotype-plates three thousand copies of the Special Report on Immigration, which should contain also a map of the United States, for distribution in English-speaking countries to intending emigrants.

The completion of the translation of this report into the Swedish language, and its transmission through you to Congress, was mentioned in last year's report. The recommendation for its publication and distribution in Scandinavian countries is hereby renewed and its importance strongly urged.

That the report under consideration has been highly appreciated, and has proved substantially useful in aiding intending emigrants to select with intelligence future homes, has been indicated in the reports and letters of United States consuls in Europe, and attested by others who were well qualified to form correct opinions on the subject. The eminent political economist M. Chevalier, in a long article on colonization in Algeria and in the United States, published some time ago in a Paris journal, calls particular attention to this report, and earnestly suggests the preparation of a similar work by the government of Algeria for circulation in France as a means of stimulating emigration to that colony, which he characterizes as "that magnificent dependency of France in Africa."

Of the object and character of this report M. Chevalier says:

This volume is intended to serve as a guide to the waves of population which are flowing into the northern portion of the new continent from the old, to let every one know what part of the immense territory of the Union, still unoccupied, is the best suited to his tastes and needs. * * * It is a complete repertory, prepared with scrupulous care; a valuable and safe guide.

From another source, though in the same country, a substantial recognition of the utility of the work has been recently received in the form of a medal and a diploma awarded to the undersigned by the International Geographical Congress held at Paris in August, 1875, which award was chiefly made for the report on immigration.

LABOR IN EUROPE AND AMERICA.

In the last and two previous reports of the Chief of the Bureau, the fact was mentioned that he had devoted much time and money, while in Europe in 1872, to investigations in regard to the cost of labor and subsistence and the conditions of the working-classes, more especially in those countries which compete most actively with the United States. Owing to the pressure of official duties, and to consequent impaired health, the completion of his special report on this subject was considerably delayed, but this delay has enabled him to obtain, through correspondence with our consuls and others, fuller and more recent data, which will add materially to the value of the work. The report, embracing not only information in regard to European labor, but to that of the United States and British America, was finally completed during the past summer and submitted to you for transmission to Congress. The scope and object of the work are sufficiently indicated in the prefatory letter.

In regard to that portion of the report which relates to the United States, it may be proper to remark that the rates of wages and prices of provisions which are given in the tables are based upon data obtained in part through officers of internal revenue, and in part from the proprietors of industrial establishments and other employers of labor. In many cases the circular of inquiries sent out by the Bureau failed to elicit replies from those to whom it was addressed, and the returns from some of the States were consequently so meager that the mean rates of wages and the mean cost of the leading articles of subsistence deduced therefrom could not be considered as marking the true average for the State. To remedy this defect in future editions, it is desirable that means should be provided to enable the Chief of the Bureau to make investigations on those subjects in the chief centers of manufacturing industry and in the principal agricultural districts of the country, by means of personal inquiry, as was done in some European countries, especially in Great Britain, Belgium, and Germany.

Although the preparation of the report under consideration was not formally enjoined by any act or resolution of Congress, yet it was undertaken in obedience to an urgent public demand, of which not the least important indication was found in the numerous applications made by members of Congress for such information as the work contains. Since its completion a few hundred copies have been sent to the principal newspapers and to persons likely to be interested in the subjects therein discussed. In the almost unanimous voice of the press, as well as in the appreciative acknowledgments received from prominent persons among the recipients of the volume, the undersigned finds gratifying evidence of the correctness of his convictions that the work would supply a public need which was urgently and widely felt.

The desire to obtain this book has been so general that a large number of copies, in sheets, have already been purchased by private publishers from the Congressional Printer, in accordance with the provisions of the act of June 25, 1864, and it is highly probable that the future demand for this report will equal that for the special report on immigration, of which about 8,000 copies, it is understood, were printed at the expense of private parties.

STATISTICS OF DOMESTIC COMMERCE, TRANSPORTATION, ETC.

Extract from an act approved March 3, 1875.

It shall be the duty of the officer in charge of the Bureau of Statistics to gather, collate, and annually report to the Secretary of the Treasury, for transmission to Congress, statistics and facts relating to commerce with foreign nations and among the several States, the railroad systems of this and other countries, the construction and operation of railroads, the actual cost of such construction and operation of railroads, the actual cost of transporting freights and passengers on railroads and on canals, rivers, and other navigable waters of the United States, the charges imposed for such transportation of freight and passengers and the tonnage transported.

In accordance with the provisions of law above cited, a division was formed in this Bureau at the commencement of the current fiscal year for the purpose of carrying into effect the intentions of Congress in this regard. As, however, the present report relates to the work of the Bureau during the fiscal year ended June 30, 1875, it is only necessary to say that the work above indicated has been entered upon with vigor, that the statistics already gathered are extensive, and that a comprehensive report on the subject will be made to you, for transmission to Congress, as early in the approaching session as the time necessarily required to collate so much material will permit.

In this connection, it may not be improper to state that, in the first and in nearly every subsequent report of the undersigned, attention was directed to the great importance of obtaining trustworthy information, not only in regard to the various industries of the United States, but to the quantities and values of merchandise and produce transported from and to the seaboard, and the fact deplored that there was no legislation under which it was possible to obtain the necessary data. The following paragraph, from his report for the year 1871, is a brief presentation of more extended remarks on the subject in the reports of other years :

Transportation of Products and Merchandise.

The movement of the crops toward the seaboard and of merchandise into the interior, whether by rail or by canal, lake, or river, would, if ascertained and published, afford information of great value. The officers of some of the great lines of railway are convinced of the public utility of such statistics, but, in the absence of compulsory legislation on the subject, do not regard it as compatible with their duty to stockholders to incur the expense which the employment of clerical services for this purpose would necessarily involve. Additional legislation will probably be necessary before full and satisfactory information in regard to this subject can be obtained.

The inability hitherto to obtain the information indicated was occasioned by two defects: first, the absence of compulsory legislation, as above mentioned; and, secondly, the lack of means to defray the expense of personal investigation.

This latter defect has, however, been remedied by the act of March 3, 1875, a portion of which is cited above, which appropriates a sufficient amount to secure so much of the information as is obtainable without further legislation.

DECLINE IN IMMIGRATION.

Immigration, which reached its culminating point in 1873, suffered a decline in the fiscal year 1874 to the extent of 146,464, and a further falling off of 85,841 in 1875, making a total decrease of 232,305 from the figures for 1873. This reflux in the tide of immigration is largely due to the general prostration of business in this country during the past two years, and the consequent diminution in the demand for labor. The indications of returning prosperity, however, especially in productive industry, give reason to hope that the demand for labor will soon regain its normal activity and the stream of immigration attain its usual volume.

The following comparative statements will exhibit the leading facts connected with immigration for several years past:

TABLE I.—*Comparative statement of Immigration and Emigration for the five fiscal years from July 1, 1871, to June 30, 1875, inclusive.*

Passengers.	Year ended June 30—					Total.
	1871.	1872.	1873.	1874.	1875.	
Total number of passengers arrived in the United States	386, 271	472, 034	520, 885	375, 679	295, 530	2, 050, 399
Total number of passengers departed from the United States.....	92, 547	92, 904	119, 154	134, 686	160, 786	600, 077
Excess of arrivals over departures, or total increase of population by immigration.....	293, 724	379, 130	401, 731	240, 993	134, 744	1, 450, 322
Passengers not immigrants:						
Citizens of the United States returning from abroad.....	43, 662	49, 056	47, 744	47, 730	50, 898	239, 090
Aliens not intending to remain in the United States	21, 259	18, 172	13, 338	14, 610	17, 134	84, 513
Total non-immigrants.....	64, 921	67, 228	61, 082	62, 340	68, 032	323, 603
Total aliens, i. e., total arrivals, less citizens of the United States.....	342, 609	422, 978	473, 141	327, 949	244, 632	1, 811, 309
Net immigration.....	321, 350	404, 806	459, 803	313, 339	227, 498	1, 726, 796
Net emigration	27, 626	25, 676	58, 072	72, 346	92, 754	276, 474

TABLE II.—*Comparative statement of Immigration for the five fiscal years from July 1, 1871, to June 30, 1875, showing New York and "all other" districts separately.*

Passengers.	Year ended June 30—					Total.
	1871.	1872.	1873.	1874.	1875.	
Total number of passengers arrived in the United States:						
New York.....	228,810	311,735	337,824	229,443	164,294	1,272,106
All other districts.....	157,461	160,299	183,061	146,236	131,236	778,293
Passengers not immigrants:						
Citizens of the United States returning from abroad:						
New York.....	19,553	24,828	27,591	31,294	29,795	133,061
All other districts.....	24,109	24,228	20,153	16,436	21,103	106,029
Aliens not intending to remain in the United States:						
New York.....	3,052	3,681	2,899	4,005	3,505	17,142
All other districts.....	18,207	14,491	10,439	10,605	13,629	67,371
Total non-immigrants:						
New York.....	22,605	28,509	30,490	35,299	33,300	150,203
All other districts.....	42,316	38,719	30,592	27,041	34,732	173,400
Net immigration:						
New York.....	206,205	283,226	307,334	194,144	130,994	1,121,903
All other districts.....	115,145	121,580	152,469	119,195	96,504	604,893
Aliens:						
New York.....	209,257	286,907	310,233	198,149	134,499	1,139,045
All other districts.....	133,352	136,071	162,908	129,800	110,133	672,264

Comparative statement of Immigration, by countries, ethnologically grouped, for the five fiscal years from July 1, 1871, to June 30, 1875.

Countries ethnologically grouped.	Year ended June 30—					Total.
	1871.	1872.	1873.	1874.	1875.	
England, Scotland, and Wales.....	*85,455	84,894	89,482	61,999	47,889	369,719
Ireland.....	57,439	63,732	77,344	53,707	37,957	293,179
Teutonic:						
Germany, Austria, Netherlands....	88,431	147,200	159,247	97,623	55,888	548,389
Scandinavian:						
Sweden, Norway, Denmark.....	22,132	22,575	35,481	19,178	14,322	119,688
Latin:						
Belgium, Switzerland, France, Italy, Spain, Portugal.....	9,833	18,860	28,361	21,694	15,684	94,432
Slavonic:						
Russia, Poland.....	1,208	2,641	4,898	5,755	8,966	23,468
China.....	7,135	7,788	20,292	13,776	16,437	65,428
British North American Provinces.....	47,082	40,176	37,871	32,960	24,051	182,140
Spanish and Portuguese colonies:						
Mexico, South America, Cuba, Porto Rico.....	1,218	1,500	1,760	1,536	1,939	7,953
All other countries.....	1,417	4,440	5,067	5,111	4,365	20,400
Total immigrants.....	321,350	404,806	459,803	313,339	227,498	1,726,796

* 16,042 of this number were reported as from "Great Britain, not specified."

TRADE WITH CANADA.

In the report of the undersigned for the fiscal year 1874, attention was directed to the fact that it was almost if not quite impossible to obtain full returns of our exports of merchandise to Canada.

As no legislation has since taken place with a view to remedy the legal defect therein pointed out, a portion of what was then submitted on the subject is here repeated:

Although the published statements of the Bureau in regard to the whole foreign trade of the country, and particularly of our exports by water, are nearly accurate, yet it has hitherto been found impracticable, if not impossible, to obtain full returns of merchandise exported to the provinces of Ontario and Quebec. The returns from several custom-houses on the Canadian border are necessarily defective, owing to the

want of legislation requiring persons exporting merchandise by land-conveyance to file full manifests of such merchandise and produce with the collector of the customs-district on the border, across which the articles pass into the foreign country, as is now required in the case of all exports to foreign countries in vessels.

The act of February 10, 1820, provides that—

“Before a clearance shall be granted for any vessel bound to a foreign place, the owners, shippers, or consignors of the cargo on board of such vessel shall deliver to the collector manifests of the cargo, or the parts thereof shipped by them respectively, and shall verify the same by oath or affirmation; and such manifests shall specify the *kinds and quantities* of the articles shipped by them respectively, and the value of the total quantity of each kind of articles; and such oath or affirmation shall state that such manifest contains a full, just, and true account of all articles laden on board of such vessel by the owners, shippers, or consignors, respectively, and that the values of such articles are truly stated according to their actual cost, or the values which they truly bear at the port and time of exportation.”

It will be observed that the above stringent clause does not extend to *railway-cars*, which in 1820 were unknown, and, consequently, unspecified in the act above referred to, nor to other land-vehicles, which have long been used in the transportation of merchandise across the Canadian border.

The defective character of these returns having long been known, the undersigned took occasion during the months of July and August, 1874, to more thoroughly investigate the cause, with a view to its removal, personally visiting the chief border-ports on both sides of the line, from Quebec to Chicago, consulting with our collectors and consuls, as well as with the Canadian authorities. Careful inquiry developed the fact that nearly all the produce and merchandise which are exported to Canada, of which full and correct returns are not made to this Bureau, cross the border at Saint Albans and Island Pond, in the customs-district of Vermont, and at Suspension Bridge, in the district of Niagara. The customs-officers at those places do all that is possible, under the present defective legislation, to obtain the kinds, quantities, and values of the articles transported in railway-carriages to ports in the provinces of Quebec and Ontario.

After consultation with the customs-authorities of Canada in Quebec and Montreal, and also with consuls of the United States, the undersigned proceeded to Ottawa, where he made arrangements with the Commissioner of Customs of the Dominion for an interchange of the detailed statements of imports into each country from the other for the past fiscal year, and for a similar interchange of quarterly statements in future. This interchange will prove advantageous to Canada as well as to this country, for the reason that Canadian statements of *exports* to the United States are far less than our returns of *imports* show them to be; for it is evident that the imports into each from the other are the more accurate, because the customs-officers of both countries are constantly on the alert to see that no dutiable merchandise crosses the border without paying its prescribed impost.

From the detailed statements by provinces and ports, as well as by articles and values, prepared by the commissioner of customs of the dominion, the undersigned has been able to add to the stated value of articles embraced in the returns of collectors of customs of the districts of Vermont and Niagara, the official figures obtained from Canada, which figures are published in the statement of domestic exports contained in the annual report on commerce and navigation.

During the fiscal year 1875 the total value of domestic merchandise and produce which were omitted in the returns of the custom-houses on the Canadian border amounted to \$15,660,218, as against \$11,424,566 in the year preceding. The export of specie in the same period amounted to \$2,070,746, as appeared by the statements of this Bureau, while the Canadian imports show but \$1,886,337. The former sum is, however, believed to be correct, inasmuch as the figures have been chiefly obtained from the agent of the express-company which conveyed the specie to Canada.

In consequence of the increased disparity between the figures given by the Dominion government and those returned to this Bureau, and of the circumstance that no legislation has been effected since the facts above recited were submitted, the undersigned took occasion, recently, to visit the principal officers and agents of the transportation-companies which convey merchandise from our principal cities and manufacturing towns to the provinces of Quebec and Ontario.

It is proper to remark here that the fault does not wholly or even chiefly rest with the transportation companies, whose officers, on the

contrary, during the consultations had with them, professed a willingness to aid the Bureau in the collection of accurate data in regard to our exports to Canada, but is due to the neglect of the shippers or consignors of merchandise to furnish full information as to the kinds, quantities, and values of the articles shipped for exportation to Canada.

It was hoped that some arrangement could be made by which correct information of this trade might be obtained in the absence of the legislation heretofore suggested. But while the officers above mentioned expressed their willingness to co-operate with the undersigned in carrying into effect the plan he proposed, it became apparent that difficulties would be encountered — difficulties which could only be overcome through legislation.

The subject is again respectfully submitted for your consideration, with the recommendation that it be brought to the attention of Congress for such legislation as may be deemed necessary—legislation which, while calculated to remedy the defect above indicated, will not place unnecessary obstructions to freedom of commercial intercourse.

OTHER DEFECTIVE LEGISLATION.

Among other defects in existing laws, which render it difficult to obtain full and accurate statistics, may be mentioned those under which it is sought to collect and publish information pertaining to the following subjects:

I. The coastwise movements of vessels of the United States.

II. The products of the fisheries taken by American vessels and fishermen and brought into the United States.

III. The immigration into and emigration from the United States.

In regard to the above defects in legislation, the undersigned respectfully invites attention to his remarks thereon in his report for the fiscal year 1874; and also in reference to the destination of exports, the returns of which are not sufficiently accurate to enable the inquirer to trace commodities from their places of production to the places of consumption.

NUMBER AND TONNAGE OF VESSELS.

A statement showing the number of vessels and amount of tonnage belonging to the different customs districts of the United States on the 30th of June, 1875, geographically classified, is appended to this report, (marked A,) and attention invited to the note in reference to unrigged vessels.

IMPORTS AND EXPORTS.

Detailed statements of imports into and of domestic and foreign exports from the United States during the fiscal year 1875, as compared with 1874, in which the increase and decrease are, respectively, indicated, are appended to this report, (marked B.)

Very respectfully, yours,

EDWARD YOUNG,
Chief of Bureau.

Hon. BENJAMIN H. BRISTOW,
Secretary of the Treasury.

APPENDIX A.

UNITED STATES MERCHANT-MARINE.

Table exhibiting the number of merchant-vessels and amount of tonnage belonging to the several customs-districts and ports of the United States, June 30, 1875, geographically classified.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total vessels and tons.		Percentage of gain or loss since June 30, 1874.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.		
ATLANTIC AND GULF COASTS.										
Maine.										
Bangor.....	240	34,458.37	6	1,571.88	246	36,030.25	Gain of 7 per cent.	
Bath.....	269	126,959.29	16	4,134.92	1	151.42	286	131,245.63		
Belfast.....	310	70,416.17	1	103.13	.....	.....	311	70,519.30
Castine.....	369	28,689.03	.....	.....	.....	.....	369	28,689.03
Frenchman's Bay.....	322	22,207.37	1	32.18	.....	.....	323	22,239.55
Kennebunk.....	32	2,695.06	.....	.....	.....	.....	32	2,695.06
Machias.....	264	36,977.40	3	142.63	.....	.....	267	37,120.03
Passamaquoddy.....	236	29,925.02	10	3,468.15	.....	.....	246	33,393.77
Portland and Falmouth.....	398	105,730.18	27	7,371.90	.....	.....	425	113,102.08
Saco.....	22	4,162.95	3	156.09	.....	.....	25	4,319.04
Waldoboro'.....	604	112,931.00	9	739.32	.....	.....	613	113,670.32
Wiscasset.....	173	10,139.59	5	244.44	.....	.....	178	10,384.03
York.....	14	561.41	.....	.....	.....	.....	14	561.41
Total.....	3,253	585,853.44	81	17,964.64	1	151.42	3,335	603,969.50		
New Hampshire.										
Portsmouth.....	65	17,578.80	9	959.55	74	18,538.35	Gain of 63 per cent.	
Massachusetts.										
Barnstable.....	496	53,249.16	.....	.....	.....	.....	496	53,249.16
Boston and Charlestown.....	799	259,771.58	80	20,458.53	.....	.....	879	280,230.11
Edgartown.....	40	2,820.74	.....	.....	.....	.....	40	2,820.74
Fall River.....	116	12,280.37	21	14,902.79	5	1,897.97	142	29,081.13		
Gloucester.....	492	29,479.41	7	354.58	.....	.....	499	29,833.99
Marblehead.....	51	2,324.93	.....	.....	.....	.....	51	2,324.93
Nantucket.....	6	248.88	2	1,062.37	.....	.....	8	1,311.25
New Bedford.....	226	41,036.35	10	4,630.89	.....	.....	236	45,667.24
Newburyport.....	68	18,329.27	4	117.65	1	122.99	73	18,569.91		
Plymouth.....	77	3,796.10	.....	.....	.....	.....	77	3,796.10
Salem and Beverly.....	80	8,061.49	1	30.00	.....	.....	81	8,091.49
Total.....	2,451	431,398.28	125	41,556.81	6	2,020.96	2,582	474,976.05	Gain of 4 per cent.	

Table exhibiting the number of merchant-vessels, &c.—Continued.

Customs-districts.	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total vessels tons.		Percentage of gain or loss since June 30, 1874.
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	
ATLANTIC AND GULF COASTS—Continued.									
Rhode Island.									
Bristol and Warren	19	1,220.44	1	32.26			20	1,252.70	
Newport	85	4,252.05	13	2,423.57	47	400.93	145	7,092.55	
Providence	96	15,643.33	36	19,841.39			132	35,484.72	
Total	200	22,127.82	50	22,303.94	47	400.93	297	44,831.99	Gain of 24 per cent.
Connecticut.									
Fairfield	176	8,831.03	10	2,489.72	3	406.06	159	11,746.81	
Middletown	194	12,630.57	26	5,669.23	9	1,417.35	159	19,446.15	
New Haven	161	19,233.57	13	4,679.37	10	2,468.78	184	26,401.72	
New London	166	8,363.98	23	10,728.80	1	232.25	190	19,335.03	
Stonington	115	11,685.58	7	950.39			122	12,635.95	
Total	742	60,773.71	79	24,747.51	23	4,544.44	844	90,063.66	Loss of 6 per cent.
New York.									
New York	2,412	492,557.23	795	337,542.54	2,214	339,418.18	6,021	1,169,517.95	
Sag Harbor	236	12,333.33	4	515.56	3	2,500.14	243	15,718.03	
Total	2,648	504,890.56	799	338,058.10	2,217	341,918.32	6,264	1,185,235.98	Gain of 16 per cent.
New Jersey.									
.....	336	17,590.94	4	712.50			340	18,303.44	
.....	44	2,477.37	14	4,018.17	85	7,796.13	143	15,291.67	
.....	153	23,142.77					153	23,142.77	
.....	67	6,544.52	1	166.84			68	6,711.36	
.....	44	2,413.87	31	2,851.25	45	5,379.72	120	10,644.84	
.....	258	12,402.74	44	10,035.61	91	12,770.70	383	35,229.05	
Total	902	65,501.51	94	17,805.37	231	25,948.55	1,217	100,253.43	Gain of 15 per cent.
Pennsylvania.									
.....	893	113,111.05	276	78,083.17	1,627	174,478.75	2,947	365,672.97	Gain, 6.10 of 1 per cent.
Delaware.									
.....	178	14,647.03	17	3,476.99	8	796.20	203	18,923.31	Gain of 40 per cent.
.....	94	1,800.00	1	45.04			95	1,945.00	

Baltimore	717	48,327.09	119	40,150.55	557	33,147.85	1,366	121,625.49	Gain, 7-10 of 1 per cent.
Eastern district.....	686	19,443.42	.....	.....	1	248.64	687	19,692.06
Total.....	1,497	69,691.07	113	40,195.50	558	33,396.49	2,168	143,283.15	
District of Columbia.									
Georgetown	77	2,042.31	28	5,298.62	368	22,154.93	473	22,495.86	Gain of 5 per cent.
Virginia.									
Alexandria.....	80	2,115.84	15	849.04	95	2,964.88	Gain of 9 per cent.
Cherrystone.....	364	5,938.00	2	36.35	.....	.....	366	5,974.35
Norfolk and Portsmouth	307	5,018.80	49	4,523.77	5	441.95	301	9,984.52	
Petersburg.....	1	8.00	2	23.00	.....	.....	3	31.00
Richmond.....	8	232.07	7	283.52	11	852.12	26	1,367.71	
Tappahannock	87	1,935.32	.....	.....	.....	.....	87	1,935.32
Yorktown	116	2,301.73	1	16.48	.....	.....	117	2,318.21
Total.....	963	17,549.76	76	5,732.16	16	1,294.07	1,055	24,575.99	
North Carolina.									
Albemarle	46	782.73	6	392.91	52	1,175.64	Loss of 12 per cent.
Beaufort	68	1,145.31	.....	.....	.....	.....	68	1,145.31
Pamlico.....	94	1,681.37	3	188.38	.....	.....	97	1,869.75
Wilmington	35	912.17	15	1,437.18	.....	.....	50	2,349.35
Total.....	243	4,521.58	24	2,018.47	.....	.....	267	6,540.05
South Carolina.									
Beaufort.....	8	92.53	8	92.53	Loss of 4 per cent.
Charleston	152	3,785.97	21	3,152.48	.....	.....	173	6,938.45
Georgetown	7	503.39	11	288.18	.....	.....	18	791.57
Total.....	167	4,381.89	32	3,440.66	199	7,822.55	Gain of 12 per cent.
Georgia.									
Brunswick	9	168.77	7	585.23	.....	.....	16	754.00
Saint Mary's	2	13.11	3	182.15	.....	.....	5	195.26
Savannah	29	948.05	19	8,353.92	2	161.23	50	9,463.20	Gain of 8 per cent.
Total.....	40	1,129.93	29	9,121.30	2	161.23	71	10,412.46	
Florida.									
Apalachicola	15	344.03	6	629.25	.....	.....	21	973.28
Fernandina.....	2	41.42	2	145.60	.....	.....	4	187.02
Key West	104	2,442.01	2	472.59	.....	.....	106	2,914.60
Pensacola	54	1,576.97	14	1,491.45	.....	.....	68	3,068.42
Saint Augustine	3	42.75	1	27.28	.....	.....	4	70.03
Saint John's.....	5	138.07	22	2,431.45	.....	.....	27	2,569.52
Saint Mark's	15	423.93	2	137.88	17	561.81	Gain of 8 per cent.
Total.....	198	5,009.18	49	5,335.50	.....	.....	247	10,344.68

Table exhibiting the number of merchant-vessels, &c.—Continued.

Customs-districts	Sailing-vessels.		Steam-vessels.		Unrigged vessels.		Total of vessels and tons.		Percentage of gain or loss since June 30, 1874.
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	
ATLANTIC AND GULF COASTS—Continued.									
Alabama.									
Mobile	61	1,712.42	29	5,250.75	5	591.64	95	7,554.85	Loss of 4 per cent.
Mississippi.									
Pearl River	100	2,613.75	7	369.86			107	2,983.41	Loss of 11 per cent.
Louisiana.									
New Orleans	347	14,192.09	140	31,933.23	8	1,692.49	495	47,823.80	Loss of 1 per cent.
Techob	47	1,031.97	19	1,353.49	3	125.96	69	2,453.49	
Total	394	15,230.06	159	33,196.71	11	1,818.45	564	50,247.22	
Texas.									
Brazos de Santiago	6	93.62	5	1,202.64			11	1,296.26	Gain of 2 per cent.
Corpus Christi	36	668.09					36	668.09	
Saluria	44	978.49					44	978.49	
Texas	199	4,751.55	29	4,379.30			228	9,133.81	
Total	285	6,094.75	34	5,562.00			319	12,276.75	
Western rivers.									
Alabama.									
Iowa	2		2	125.86			2	125.86	Gain of 2 per cent.
Low	8		8	439.91			8	439.91	
Ohio	15		2,110.39	19	4,764.45		34	6,874.84	
Iowa	103		34,708.32	104	97,597.04		207	62,305.36	
Ind	26		2,181.24				26	2,181.24	Gain of 2 per cent.
Ind	5		1,133.44				5	1,132.16	
Ind	52		7,654.91	24	2,484.08		76	10,138.93	
Ind	94		3,660.70	34	5,001.39		59	8,662.09	
Ind	5		327.70				5	327.70	Gain of 2 per cent.
Ind	16		2,196.39	2	903.14		20	2,402.43	
Ind	40		8,362.41	21	3,147.25		61	12,009.66	
Ind	52		7,978.54	1	241.97		53	8,219.81	
Ind	45		4,374.03	26	1,037.28		71	6,201.31	Gain of 2 per cent.
Ind	27		4,069.56				27	4,069.56	
Ind	3		131.01				3	131.61	
Ind	18		4,543.31				18	4,543.31	
Ind	151		35,076.53	309	65,047.86		460	100,194.39	Gain of 2 per cent.
Ind	19		2,012.57	0			19	2,012.57	
Ind	6		903.20				6	903.20	

CHIEF OF THE BUREAU OF STATISTICS.

Gain, 1-10 of 1 per cent.							Loss, 8-10 of 1 per cent.							* Gain of 11 per cent.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Saint Louis, Mo.	192	64,663.79	154	53,341.98	304	116,003.07																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

* The percentage of gain or loss is based upon the totals of each State and coast, and not upon the grand total, which includes "unrigged vessels not reported" in the smaller totals.

Comparative statement of Imports into the United States, &c.—Continued.

Commodities.	Year ended June 30, 1873.		Year ended June 30, 1874.		1873 compared with 1874.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
FREE OF DUTY—Continued.						
.....lb.	12,035,009	\$4,675,490	14,101,320	\$6,196,729	.....	\$1,521,239
.....lb.	865,752	649,728	1,131,630	980,880	.....	\$1,331,153
.....ton	21,550	740,357	27,193	697,399	.....	.....
.....lb.	3,682,086	307,795	5,646,477	694,953	.....	387,168
cherries.....gall.	277,739	161,289	165,446	91,944	.....	.....
.....gall.	847,744	356,609	987,300	436,073	.....	.....
.....lb.	376,564	527,740	301,376	435,706	.....	.....
of art of American artists.....	.....	284,923	.....	297,409	.....	.....
.....lb.	98,378,154	3,973,149	94,176,436	3,961,386	.....	.....
.....lb.	26,195,069	797,596	21,790,419	707,363	.....	.....
.....lb.	.....	319,686	.....	175,799	.....	.....
.....lb.	1,101,681	4,504,306	794,837	3,854,008	.....	.....
.....lb.	52,584,098	968,615	61,976,316	1,536,141	.....	.....
.....ton	39,584	1,255,100	41,539	1,280,140	.....	.....
.....lb.	64,656,809	22,673,703	58,911,605	21,112,934	.....	.....
.....cwt.	102,561	2,327,212	114,962	2,180,769	.....	.....
specified.....	.....	1,895,585	.....	2,292,441	.....	.....
.....	.....	6,978,535	.....	9,990,144	.....	.....
Total free of duty.....	.....	167,180,644	.....	179,936,068	.....	.....
DUTYABLE.						
Animals, living.....	.....	2,082,687	.....	2,627,502	.....	545,815
Beer, ale, porter, and other malt-liquors.....gall.	2,167,261	1,749,190	2,089,856	1,752,559	.....	10,439
Books, pamphlets, engravings, and other publications, not elsewhere specified.....	.....	2,263,386	.....	2,509,877	.....	216,351
Brass, and manufactures of.....	.....	295,439	.....	355,062	.....	59,623
Breadstuffs, and other farinaceous food:	.....	.....	.....	.....	.....	.....
Barley.....bush.	6,235,063	6,297,738	4,801,189	5,801,653	.....	.....
Barley-malt.....bush.	144,487	103,736	945,640	991,350	.....	.....
Brewed and bleached.....lb.	348,334	49,893	429,185	63,515	.....	.....
Indian corn or maize.....bush.	34,098	34,766	76,063	61,909	.....	.....
Oats.....bush.	1,500,040	663,975	191,809	73,202	.....	.....
Rice.....lb.	59,414,749	1,547,697	73,237,716	2,043,246	.....	.....
Rye.....bush.	226,649	231,481	184,153	126,396	.....	.....
Wheat.....bush.	303,047	312,464	1,016,093	2,114,194	.....	1,557,840
Wheat-flour.....bbl.	19,966	73,800	94,137	561,649	.....	.....
Meal or flour made from oats, Indian corn, rye, and buckwheat.....	.....	102,112	.....	135,775	.....	.....

Peano, beans, and other seeds of leguminous plants..... bush..	719, 510	685, 664	619, 989	530, 150
All other farinaceous food, and preparations of, including arrow-root, pearl or hulled barley. &c.....	-----	164, 543	---	104, 960
				17, 257
			
			
			
				804, 787
				151, 738
			
				123, 334
				455, 468
				617, 145
			
				501, 791
				600, 146
			
			
				452, 940
				343, 966
				566, 664
				r shall be the

Commodity	Value	Quantity	Unit
Oils:			
Coal and other mineral oils	46,103	6,534	gall.
Whale and fish, not of American fisheries	115,084	70,404	gall.
Olive, salad	170,119	335,918	gall.
Olive, not salad	173,688	157,940	gall.
All other vegetable, fixed	461,552	953,367	gall.
Volatile or essential	114,736	905,679	lb.
Opium, and extract of	305,136	2,037,793	lb.
Paintings, chromo-lithographs, photographs, and statuary, not elsewhere specified		1,152,858	
Paints:			
White lead	4,413,091	990,139	lb.
Red lead and litharge	1,041,347	70,791	lb.
Whiting and Paris white	4,145,322	91,969	lb.
Other paints and painters' colors		631,648	
Paper and manufactures of:			
Printing-paper	944,189	90,711	lb.
Writing-paper		97,170	
Paper hangings and other paper		181,974	
Papier maché, and other manufactures of paper, not elsewhere specified, including parchment		1,110,797	
Perfumery and cosmetics		381,901	
Potatoes	168,747	106,961	bush.
Precious stones		3,399,593	
Provisions, (meats, poultry, lard, butter, cheese, &c.,) not including vegetables		1,928,943	
Salt	925,177,945	1,807,587	lb.
Nitrate of potash	9,495,162	364,140	lb.
Seeds			
Flax-seed or linseed	3,753,344	6,997,012	bush.
All other, not elsewhere specified		460,180	
Silk, manufactures of:			
Dress and piece goods		18,261,673	
Hosiery		84,943	
Other manufactures of		6,034,307	
Soda, and salts of:			
Bicarbonate	7,009,688	234,845	lb.
Carbonate, including sal soda and soda ash	195,731,318	3,660,118	lb.
Caustic soda	38,579,161	1,445,734	lb.

Comparative statement of Imports into the United States, &c.—Continued.

Commodities.	Year ended June 30, 1875.		Year ended June 30, 1874.		1875 compared with 1874.	
	Quantity.	Value.	Quantity.	Value.	Increase.	Decrease.
DUTIABLE—Continued.						
Tin and manufactures of:						
In plates	1,702,980	\$12,956,647	1,511,776	\$12,992,923		\$36,349
Other manufactures of		61,706		71,779		
Tobacco and manufactures of:						
Leaf	6,769,459	3,724,879	9,690,011	5,537,851		1,844,021
Stems	856,978	3,087,617	887,524	3,195,604		
and materials		48,888		48,350		
		2,282,925		2,374,394		91,369
	1,648,057	1,749,592	1,838,749	2,046,451		
	104,114	475,661	112,869	543,930		
	6,731,593	2,842,622	7,839,837	3,156,979		886,949
	401,849	2,706,632	419,432	2,667,169		
, and all other manufactures of wood not elsewhere specified.						
Boards, deals, plank, joists, and scantling	393,786	1,061,565		1,909,857		
Shingles	89,110	4,571,078	562,395	6,764,314		
Timber sawed or hewn, wholly or in part		197,735	109,945	973,490		
Other lumber		112,683		229,047		
Wood, sheep's, and hair of the alpaca, goat, and other like animals, and manufactures of:		219,907		476,816		
Unmanufactured	54,901,760	11,071,259	42,939,541	8,250,306		
Cloths and cassimeres		13,680,968		13,010,071		
Woolen rags, shoddy, mungo, waste, and locks	1,387,731	149,109	1,763,677	151,156		
Shawls		2,143,498		2,121,887		
Blankets		12,604		13,472		
Carpets	9,314,763	2,643,032	3,132,503	3,649,863		
Dress-goods	71,280,121	19,759,468	72,353,799	21,162,635		
Hosiery, shirts, and drawers		683,761		505,109		
Other manufactures of, not elsewhere specified		5,537,094		6,202,395		
Zinc, spelter, or tuteung, and manufactures of:						
In blocks or pigs	2,067,571	106,912	2,954,602	125,630		
In sheets	7,923,894	445,766	4,431,733	302,814	107,634	
All articles not elsewhere enumerated		3,063,288		5,204,117		1,330,869
Total dutiable		298,795,509		416,994,590		20,100,071
Total free of duty		167,180,644		179,936,668		12,756,024
Total		565,906,153		596,931,258		41,025,095

CHIEF OF THE BUREAU OF STATISTICS.

Entered for immediate consumption	303,371,697	411,639,504	16,257,897
Entered for warehouse	156,569,673	177,484,432	94,931,560
Transportation without appraisement	7,971,564	6,737,313	1,334,272
Brought in cars and other land-vehicles	13,063,659	14,513,335	1,429,470
Brought in American vessels	157,872,736	176,027,778	18,155,052
Brought in foreign vessels	322,949,500	405,320,135	92,370,567

Comparative statement of Domestic Exports for the fiscal years ended June 30, 1875 and 1874.

Commodities.	Year ended June 30, 1875.		1875 compared with 1874.	
	Quantity.	Value.	Increase.	Decrease.
Acids.....	1,653,814	\$58,085		\$4,358
Agricultural implements:				
Fanning-mills.....	110	16,283		
Harrow-powers.....	38	17,271		13,414
Mowers.....	14,540	1,501,500		203,621
Plows and cultivators.....	9,005	123,747		112,456
All other, not elsewhere specified.....		676,582		146,508
Animals, living:				
Hogs.....	64,979	738,215		995,837
Horned cattle.....	57,311	1,103,085		1,150,657
Horses.....	3,220	242,031		168,303
Mules.....	9,292	356,828		174,125
Sheep.....	124,416	183,898		159,735
All other, and fowls.....		47,448		30,531
Ashes, pot and pearl.....	1,736,684	115,622		116,766
Bark, for tanning.....		193,938		160,670
Beer, ale, porter, and cider:				
In bottles.....	3,633	7,600		1,355
In casks.....	61,681	16,604		33,357
Bells, and bell and bronze metal.....		16,664		8,433
Billiard-tables and apparatus.....		57,907		48,199
Blacking.....		100,156		67,967
Bones and bone-dust.....	71,370	132,246		102,440
Bone-black, ivory-black, and lamp-black.....		74,646		58,121
Books, pamphlets, tracts, and other publications.....	1,508,888	590,003		564,930
Brass, and manufactures of.....		1,000,620		503,531
Brushes, and manufactures of:				
all kinds.....	91,118	51,408		210,738
for brushes.....	11,720,460	610,092		676,197
for brushes.....	28,852,480	94,450,937		94,780,931
for brushes.....	391,654	1,290,533		1,520,309
for brushes.....	504,770	200,537		383,702
for brushes.....	207,100	204,590		1,568,362
for brushes.....	9,903	54,964		398,913
for brushes.....	53,047,177	59,607,903		101,421,459
for brushes.....	3,073,001	93,712,440		29,258,094
for brushes.....		604,183		670,146
for brushes.....		364,708		328,443
for brushes.....	1,451	18,190		11,990
for brushes.....		146,946		127,593
for brushes.....	1,605,338	230,676		302,877
for brushes.....		670,575		541,684
for brushes.....				128,691

CHIEF OF THE BUREAU

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Cigars	336	17, 979	2, 456	94, 473	7, 401
Snuff	91, 694	7, 570	15, 716	7, 093	478
Other manufactures	2, 578, 979	2, 577, 788	40, 497
Trunks and valises	.....	113, 396	.....	171, 383	.....	57, 967
Umbrellas, parasols, and sun-shades	.....	466	.....	503	.....	37
Variety	59, 467	80, 767	63, 306	90, 018	.....	15, 951
Vessels sold to foreigners:						
Steamers	233	108, 900	90	14, 000	95, 900	.....
Sailing-vessels	8, 481	975, 232	93, 226	892, 760	.....	617, 588
.....	16, 345	4, 756	25, 348	8, 122	.....	3, 368
.....	353, 425	38, 183	.....	9, 470	98, 713	.....
.....	.....	96, 578	342, 068	113, 800	.....	17, 223
.....	251, 572	507, 102	.....	427, 992	91, 110	.....
.....	45, 038	291, 165	114, 530	115, 086	176, 067	.....
.....	.....	50, 306	46, 141	45, 534	4, 774	.....
.....
.....	213, 974	3, 693, 909	228, 481	4, 243, 399	.....	548, 480
and bed-slate	6, 777	22, 535	5, 396	22, 363	133	.....
.....	40, 688	180, 925	28, 311	106, 991	54, 634	.....
.....	.....	471, 942	.....	63, 856	406, 086	.....
.....	.....	5, 939, 329	.....	6, 456, 391	.....	1, 217, 808
.....	202, 670	459, 065	170, 348	335, 777	123, 308	.....
.....	1, 973	235, 964	.....	164, 131	71, 853	.....
.....	.....	8, 093	2, 721	9, 979	.....	1, 256
.....	.....	556, 450	.....	1, 028, 584	.....	473, 134
.....	.....	572, 801	.....	641, 361	.....	68, 500
.....	13, 553, 714	2, 357, 649	25, 209, 048	4, 422, 160	.....	2, 064, 318
.....	.....	366, 975	.....	205, 943	161, 038	.....
.....	.....	1, 713, 217	.....	1, 862, 767	.....	170, 550
.....	.....	342, 815	.....	240, 350	102, 465	.....
.....	.....	1, 539, 253	.....	1, 532, 000	7, 193	.....
.....
.....	178, 034	68, 754	319, 600	72, 169	.....	9, 415
.....	976	747	1, 306	1, 396	.....	649
.....	.....	153, 654	.....	192, 703	30, 931	.....
.....
.....	3, 083	20, 659	2, 550	20, 037	823	.....
.....	38, 690	4, 245	43, 566	3, 612	633	.....
.....
.....	.....	752, 035	.....	558, 184	193, 851	.....
.....	.....	1, 370, 803	.....	1, 595, 634	.....	225, 031
.....
.....	.....	4, 642, 392	.....	5, 645, 265	.....	1, 002, 873
.....	.....	145, 063, 449	.....	163, 998, 260	.....	26, 835, 431
.....	.....	493, 386, 926	.....	521, 304, 906	.....	28, 005, 963
.....
Grand totals	.....	643, 094, 767	.....	683, 039, 054	.....	49, 944, 267

Shipped in
Shipped in
Shipped in

REPORT ON THE FIN.

RECAPITULATION

43, 024, 787, reduced to gold value
l value.....
value.....
United States.....

SPECIE AND BULLION.

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Comparative statement of Foreign Exports for the fiscal years ended June 30, 1875 and 1874.

Comparative statement of Foreign Exports, &c.—Continued.

	with 1874.	Decrease.
Paper materials:		
Rags of cotton	6590	
Other materials,	157,771	
Seeds.....	3,817	
Silk, raw.....	10,754	
Tea.....	3,230,118	
Tin, in bars, blocks,		
Wood, unmanufactured		
All other articles ..		
Total free of duty		
Animals, living	\$2,716	
Beer, ale, porter, and		
Brandy, spirits, &c., and other liquors	2,203	
Brass, and manufactures of		
Breadstuffs, and other farinaceous food:		
Barley.....	77	
Barley-malt.....	2,408	
Bread and bleent		
Oats.....	50	
.....	96	
.....	490,803	
.....	31,708	
.....	693,364	
.....	252,499	
.....	645	
.....	120,882	
.....	30,641	
.....	2,256	
.....	1,171	
.....	55,603	
.....	347	
.....	6,773	
.....	15,176	
.....	3,199	
.....	3,307	

[illegible]

Paper, and manufactures of.—Continued.

Paper-hangings and other paper.....	1,538	.....	378	1,180	.....
Papier-maché, and other manufactures of paper, not elsewhere specified, including parohment.....	4,454	.....	6,749	.....	2,988
Perfumery and cosmetics.....	8,684	.....	6,022	2,662	.....
Potatoes.....	2,510	5,540	1,924	586	.....
Precious stones.....	185,231	.....	102,939	82,299	.....
cheese, &c., not including vegetables.....	65,828	.....	198,523	.....	112,695
lb.....	17,579	2,563,830	15,990	4,659	3,906
lb.....	8,130	237,985	11,435	20,062	.....
.....	20,491	.....	4,689	.....	.....
.....	40,789	.....	1,941	38,787	.....
.....	222,530	.....	479,734	.....	247,204
.....	2,749	57,120	2,038	711	.....
ash.....	2,535	259,749	5,780	.....	3,245
other salts of soda, not elsewhere specified lb.....	19,253	298,360	13,288	5,965	.....
pepper, and mustard.....	1,351	.....	.....	1,351	.....
.....	218,089	908,718	150,725	65,304	.....
.....	70,328	.....	65,944	4,394	.....
.....	466,359	13,125,410	703,600	.....	217,241
kennebec sugar.....	10,251	302,049	42,584	.....	32,313
Moineaux.....	162,676	952,240	412,438	.....	49,762
.....	20,321	5,786,380	277,406	.....	251,065
lb.....	95	.....	444	344	.....
owt.....	344	.....	.....	.....	.....
.....	37,349	7,650	63,557	3,255	26,208
.....	2,500	.....	245	.....	.....
.....	289,146	1,434,549	532,331	107,489	249,185
.....	356,173	64,959	150,663	.....	.....
.....	11,043	.....	6,018	5,085	.....
d materials.....	150	.....	5,506	.....	5,356
.....	75,574	242,131	224,782	.....	149,208
.....	30,232	6,902	22,264	1,968	.....
.....	48,249	74,594	43,116	5,093	.....
.....	59,548	6,424	34,873	.....	5,425
.....	56,886	.....	34,775	22,123	.....
.....	263,380	26,711	308,109	.....	12,789
.....	534	1,317	2,933	.....	2,399
.....	58,000	.....	125,000	.....	67,000
.....	60,908	.....	94,368	.....	13,458
.....	691,921	6,816,157	1,302,496	.....	701,675
.....	64,099	.....	94,773	.....	30,673

* Except articles specified in the note to "Flax, and manufactures of."

REPORT OF THE COMMISSIONER OF INDIAN A

REPORT
OF THE
COMMISSIONER OF INDIAN

DEPARTMENT OF THE INTERIOR
Washington, D. C.,

SIR: In compliance with request contained in your letter of the 8th instant, I have the honor to transmit herewith copy of statement of the liabilities of the United States to Indian tribes under treaty stipulations.

Very respectfully, your obedient servant,
B.

The Hon. SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR
OFFICE OF INDIAN AFFAIRS
Washington, D. C.,

SIR: I have the honor to be in receipt, by reference to the 8th instant, in which he asks to be furnished with statement of the liabilities of the United States to Indian tribes under treaty stipulations.

In compliance with said request, I have caused to be herewith submit, the required statement.

Very respectfully, your obedient servant,
EDWD.

The Hon. SECRETARY OF THE INTERIOR.

Statement showing the present liabilities of the United States to Indian tribes under treaty-stipulations.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five percentum is annually paid, and amounts which, invested at five percentum, produce permanent annuities.
Apaches, Kiowas, and Comanches.	to be expended by Oct. 21, 1867.	Twenty-two installments, of \$30,000 each, yet due.	Vol. 15, p. 584, § 10	.....	\$600,000 00	.....
Do.....	Tenth article treaty of Oct. 21, 1867.	do.....	\$26,000 00	.....	.....
Do.....	Fourteenth article treaty of Oct. 21, 1867.	Vol. 15, p. 585, § 14	5,500 00	.....	.....
Do.....	do.....	do.....	2,500 00	.....	.....
Do.....	Three installments, of \$2,500 each, yet due.	Vol. 15, p. 583, § 8	.....	7,500 00	.....
Do.....	Eight article treaty Oct. 21, 1867	Vol. 15, p. 584, § 2.	2,000 00	.....	.....
Arickarees, Gros Ventre, and Mandans.	Seventh article treaty July 27, 1865	Treaty not pub- lished.	75,000 00	.....	.....
Assinaboines	do.....	do.....	30,000 00	.....	.....
Blackfeet, Bloods, and Piegans.	Eight article treaty Sept. 1, 1866.	do.....	50,000 00	.....	.....
Cheyennes and Ar- apahoes.	Twenty-two installments, unap- propriated, at \$20,000 each.	Vol. 15, p. 585, § 10	.....	440,000 00	.....
Do.....	do.....	do.....	14,500 00	.....	.....
Do.....	do.....	Vol. 15, p. 587, § 13	7,700 00	.....	.....
Do.....	Three installments, of \$2,500 each, yet due.	Vol. 15, p. 585, § 8	.....	7,500 00	.....
Do.....	do.....	Vol. 15, p. 587, § 8	2,000 00	.....	.....
Chickasaws	do.....	Vol. 1, p. 819	.....	15,000 00	.....
Chippewas, Bois Forte band.	Ten installments, at \$1,500 each, yet due.	Vol. 14, p. 706, § 3	.....	15,000 00	.....
Do.....	Ten installments, at \$1,000 each, yet due.	do.....	.....	10,000 00	.....
Do.....	Annuit, \$3,500; goods, &c., \$0,500; provisions, &c., \$1,000; ten in- stallments unappropriated.	do.....	.....	110,000 00	.....

tribes	Estimated	Vol. 11, p. 1112	1,800 00		
Chippewas of Lake Superior.	One installment yet due	do	1,000 00		
Do	One installment, second series, yet due.	Vol. 7, p. 502, § 4; vol. 10, p. 1111, § 8; vol. 13, p. 684, § 3.	9,000 00		
Do	do	do	1,400 00		
Do	Nine installments, of \$20,000 each, yet due.	do	180,000 00		
Do	Two installments, of \$11,500 each, yet due.	Revised Indian treaties, vol. 13, p. 271, § 3.	23,000 00		
Do	Seventeen installments, of \$1,500 each, yet due.	Vol. 9, p. 304, § 3.	17,400 00		
Chippewas, Pillager and Lake Winnabago tribes.	Nine installments, of \$22,666.65 each, yet due.	Vol. 10, p. 1163, § 3.	203,200 94		
Do	Nine installments, of \$3,000 each, yet due.	Vol. 13, p. 694, § 3.	27,000 00		
Chippewas of Red Lake and Pembina tribes of Chippewas.	Estimated, Red Lake band \$8,000, and Pembina band \$4,000; three installments to be appropriated	Vol. 13, p. 692, § 3.	15,000 00		
Do	Three installments, at \$6,400 each, yet due.	Vol. 13, p. 670, § 4.	19,200 00		
Do					
Choctaws					
Do		Vol. 7, p. 20, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13.	9,600 00		
Do		Vol. 7, p. 212, § 6; vol. 7, p. 226, § 9.	960 00		
Do		Vol. 7, p. 212, § 6; vol. 7, p. 213, § 6.	19,512 60		\$390,257 92

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ties incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid and amounts which, invested at five per centum, produce permanent annuities.
Confederated tribes and bands in Mid- dle Oregon.	Twenty installments, for salary of head chief	Four installments, of \$500 each, yet due.	Vol. 12, p. 984, § 2		\$2,000 00		
Creeks.....	Permanent annuities.....	Treaty Aug. 7, 1790.....	Vol. 7, p. 36, § 4.			\$1,500 00	
Do.....	do.....	Treaty June 16, 1802.....	Vol. 7, p. 69, § 2.			3,000 00	
Do.....	do.....	Treaty Jan. 24, 1836.....	Vol. 7, p. 287, § 4			20,000 00	\$400,000 00
Do.....	Smiths, shops, &c.....	do.....	do.....			1,110 00	22,200 00
Do.....	Wheelwright, permanent.....	Treaty Jan. 24, 1836, and Aug. 7, 1836.....	Vol. 7, p. 287, § 4.			600 00	12,000 00
Do.....	Allowance, during the pleasure of the Presi- dent, for blacksmiths, assistants, shops, and tools, iron and steel, wagon-maker, educa- tion, and assistance in agricultural opera- tions, &c.	Feb. 14, 1833, and Aug. 7, 1836.....	Vol. 11, p. 700, § 5. Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	\$840 00 270 00 600 00 1,000 00 2,000 00			
Do.....		Aug. 7, 1836.....	Vol. 11, p. 700, § 6			10,000 00	200,000 00
Do.....	Expended under direction of the Secretary of the Interior.		Vol. 14, p. 738, § 3			33,738 43	673,168 40
Crows.....	Treaty of May 7, 1868.....		Vol. 15, p. 651, § 9	23,873 00			
Do.....	do.....	do.....	do.....	10,000 00			
Do.....	do.....	do.....	do.....	9,900 00			

INDIAN AFFAIRS.

No.	Description	Vol.	P.	S.	Estimate
Do.	Twenty installments, for pay of teacher, and for books and stationery.	Vol. 15,	p. 631,	§ 7	\$2,000 00
Do.	Blacksmith, iron and steel, and for seeds and agricultural implements.	Vol. 15,	p. 631,	§ 8	3,930 00
Do.	For the purchase of such beneficial objects as the condition and necessities of the Indians may require.	Vol. 15,	p. 632,	§ 9	20,000 00
D'Wamiah and other allied tribes in Washington Territory.	Four installments to be appropriated under the direction of the President.	Vol. 12,	p. 923,	§ 6	17,000 00
Do.	Four installments, at \$3,000 each, yet due.	Vol. 12,	p. 923,	§ 14	12,000 00
Do.	Four installments, at \$500 each, yet due.	do.	do.	do.	2,000 00
Do.	Four installments, at \$4,200 each, yet due.	do.	do.	do.	16,800 00
Flatheads and other confederated tribes.	Four installments, at \$2,100 each, yet due.	Vol. 12,	p. 977,	§ 5	8,400 00
Do.	Three installments, of \$3,000 each, yet due.	Vol. 12,	p. 976,	§ 4	9,000 00
Do.	Four installments, of \$7,500 each, yet due.	Vol. 12,	p. 977,	§ 5	31,600 00
Do.	Four installments, of \$500 each, yet due.	Vol. 12,	p. 977,	§ 5	2,000 00
Do.	Four installments, of \$1,700 each, yet due.	do.	do.	do.	6,800 00
Do.	Four installments, of \$300 each, yet due.	do.	do.	do.	1,200 00
Do.	Four installments, of \$1,500 each, yet due.	do.	do.	do.	6,000 00
Gros Ventres.	Treaty not published	.....	.....	.....	35,000 00

INDIAN AFFAIRS.

Miamia of El River.	Permanent annuities	Fourth article treaty 1793; third article treaty 1803; third article treaty 1808.	Vol. 7, p. 51, § 4; Vol. 7, p. 91, § 3.	.....	.....	1, 100 00	000
Molela	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty Dec. 21, 1855.....	Vol. 12, p. 982, § 2	\$3,000 00	.....	.....	.....
Mixed Shoshonee, Bannacks, and Shoshonees.	To be expended in such goods, provisions, &c., as the President may from time to time	Treaty Sept. 24, 1868.....	.....	30,000 00	.....	.....	.....
Navajoes	such articles of cloth- in lieu thereof, seeds, &c., Treaty June 4, 1868.	Three installments, of \$45,000 each, yet due.	Vol. 15, p. 068, § 8.	.....	125,000 00	.....	.....
Do	Ten installments, for the purchase of such articles as from time to time the condition and necessities of the Indians may indicate to be proper.	Four installments, of \$30,470 each, yet due.	.....do .....	.....	121,860 00	.....	.....
Do	Ten installments, for pay of teachers	Five installments, of \$2,000 each, yet due.	Vol. 15, p. 082, § 6	.....	10,000 00	.....	.....
Nez Percés ..	.....	Four installments, of \$4,000 each, yet due.	Vol. 12, p. 985, § 4	.....	16,000 00	.....	.....
Do ..	.....	Four installments, of \$17,200 each, yet due.	.....do .....	.....	68,800 00	.....	.....
Do .....	.....	Six installments, of \$3,000 each, yet due.	Vol. 14, p. 649, § 6	.....	18,000 00	.....	.....
Do .....	.....	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	1,000 00	.....	.....	.....
Do .....	.....	Six installments, of \$3,500 each, yet due.	Vol. 14, p. 649, § 5	.....	21,000 00	.....	.....
Do .....	.....	Treaty of June 9, 1863.....	Vol. 14, p. 650, § 5	7,600 00	.....	.....	.....
Northern Chey- ennes and Arapahoes.	.....	Twenty-three installments, of \$15,000 each yet due	Vol. 15, p. 657, § 6	15,000 00	.....	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Omahas	Port of blacksmith- ing for the same.	Two installments, of \$300 each, yet due.	Vol. 10, p. 1044, § 4	.....	00	.....	.....
Ojegas	centum per annum.	Resolution of the Senate to treaty, Jan. 9, 1853.	Vol. 7, p. 242, § 6	.....	.....	\$3,456 00	\$69,130 00
Do.....	per centum, to be paid in money or such arti- cles as the Interior may direct.	Treaty of Sept. 29, 1855	Vol. 14, p. 667, § 1	.....	.....	15,000 00	300,000 00
Ottos and Misson- rias.	Fifteen installments, third series, in money or otherwise.	Seven installments yet due	Vol. 10, p. 1039, § 4	.....	81,000 00	.....	.....
Pawnees.	Annuity goods and such articles as may be necessary.	Treaty of Sept. 24, 1857	Vol. 11, p. 739, § 2	.....	.....	30,000 00	.....
Do.....	Support of two manual-labor schools and pay of teachers.	.....do	Vol. 11, p. 739, § 3	\$10,000 00	.....	.....	.....
Do .....	.....	Estimated for iron and steel, \$300; two blacksmiths, \$1,200; and two strikers, \$450.	.....do	2,180 00	.....	.....	.....
Do .....	.....	Estimated	Vol. 11, p. 730, § 4	4,408 00	.....	.....	.....
Poncas .....	.....	Thirteen installments, of \$8,000 each, yet due.	Vol. 12, p. 297, § 2	.....	104,000 00	.....	.....
Do .....	.....	Treaty of Mar. 12, 1866	Vol. 12, p. 298, § 2	7,500 00	.....	.....	.....
Puttawatomes	Permanent annuity in money.	Aug. 3, 1793	Vol. 7, p. 51, § 4.	.....	.....	357 89	7,190 00
Do .....	.....	Sept. 30, 1800	Vol. 7, p. 114, § 3	.....	.....	379 90	2,578 00
Do .....	.....	Oct. 9, 1818	Vol. 7, p. 196, § 3	.....	.....	604 50	17,690 00
Do .....	.....	Sept. 20, 1868	Vol. 7, p. 317, § 4	.....	.....	715 09	14,319 00

Do.....	do.....	July 20, 1829.....	Vol. 7, p. 320, § 2.....	.....	.....	5,794 77	114,495 40
Do.....	For educational purposes, during the pleasure of the President.....	Sept. 20, 1828.....	Vol. 7, p. 318, § 2.....	.....	.....	.....	.....
Do.....	Permanent provision for three blacksmiths and assistants, iron and steel.....	Oct. 16, 1826; Sept. 20, 1828; July 20, 1829.....	Vol. 7, p. 296, § 3; Vol. 7, p. 318, § 2; Vol. 7, p. 321, § 3.....	.....	.....	1,000 00	20,179 80
Do.....	.....	July 29, 1869.....	Vol. 7, p. 390, § 2.....	.....	.....	156 54	3,130 80
Do.....	.....	Sept. 20, 1828; June 5 and 17, 1846.....	Vol. 7, p. 318, § 2; Vol. 9, p. 835, § 10.....	.....	.....	107 34	2,146 89
Do.....	.....	June 5 and 17, 1846.....	Vol. 9, p. 835, § 7.....	.....	.....	11,503 21	230,064 90
Pottawatomes of Huron.....	.....	Nov. 17, 1808.....	Vol. 7, p. 106, § 2.....	.....	.....	400 00	8,000 00
Quapawa.....	.....	\$1,000 for education, \$1,060 for smith, &c.....	Vol. 7, p. 425, § 3.....	.....	2,600 00	.....	.....
Quinalalta and Quillehute.....	.....	Four installments, of \$700 each, yet due.....	Vol. 12, p. 972, § 4.....	.....	2,800 00	.....	.....
Do.....	.....	Four installments, of \$7,100 each, yet due.....	Vol. 12, p. 973, § 10.....	.....	22,400 00	.....	.....
River Crows.....	.....	July 13, 1808.....	Vol. 16, p. 349, § 7.....	.....	30,000 00	.....	.....
Sacs and Foxes of Mississippi.....	.....	Treaty Nov. 3, 1804.....	Vol. 7, p. 85, § 3.....	.....	.....	1,000 00	20,000 00
Do.....	.....	Treaty Oct. 21, 1837.....	Vol. 7, p. 541, § 2.....	.....	.....	10,000 00	202,000 00
Do.....	.....	Treaty Oct. 21, 1842.....	Vol. 7, p. 536, § 2.....	.....	.....	40,000 00	800,000 00
Sacs and Foxes of Missouri.....	.....	Treaty Oct. 21, 1837.....	Vol. 7, p. 543, § 2.....	.....	.....	7,870 00	157,400 00
Seminoles.....	.....	\$25,000 annual annuity.....	Vol. 11, p. 702, § 8.....	.....	.....	25,000 00	500,000 00
Do.....	.....	Support of schools, &c.....	Vol. 14, p. 737, § 3.....	.....	.....	3,500 00	70,000 00
Senecas.....	.....	Sept. 9 and 17, 1817.....	Vol. 7, p. 161, § 4; Vol. 7, p. 173, § 4.....	.....	.....	1,000 00	20,000 00
Do.....	.....	Feb. 24, 1831.....	Vol. 7, p. 349, § 4.....	.....	.....	.....	.....
Senecas of New York.....	.....	Feb. 19, 1841.....	Vol. 4, p. 442, § 4.....	.....	1,800 00	.....	.....
Do.....	.....	Act June 27, 1846.....	Vol. 9, p. 35, § 3.....	.....	.....	.....	.....
Do.....	.....	.....	do.....	.....	.....	.....	.....
Senecas and Shawneea.....	.....	Treaty Sept. 17, 1818.....	Vol. 7, p. 119, § 4.....	.....	.....	1,000 00	20,000 00
Do.....	.....	Treaty July 20, 1831.....	Vol. 7, p. 352, § 4.....	.....	1,000 00	.....	.....
Shawnees.....	.....	Aug. 3, 1795; May 10, 1854.....	Vol. 7, p. 51, § 4.....	.....	.....	3,000 00	60,000 00
Do.....	.....	Aug. 3, 1795.....	Vol. 10, p. 1036, § 3.....	.....	.....	2,000 00	40,000 00
Shoshones, western.....	.....	Eight installments to be appropriated.....	Vol. 13, p. 357, § 7.....	.....	40,000 00	.....	.....
Do.....	.....	.....	do.....	.....	.....	.....	.....
Shoshones, north-western.....	.....	.....	Vol. 13, p. 663, § 3.....	.....	40,000 00	.....	.....
Shoshones, Gooship band.....	.....	Eight installments to be appropriated.....	Vol. 13, p. 682, § 7.....	.....	\$2,000 00	.....	.....

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, liable to be discontinued.	Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid and amounts which, invested at five per centum, produce permanent annuities.
Shoshones and Ban- nacks.							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Twenty four installments yet due, estimated.	Vol. 13, p. 678, § 9	\$12,874 00			
Do	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	Five installments yet due, esti- mated.	....do	30,000 00			
Do		Estimated	Vol. 13, p. 678, § 10	5,800 00			
Do		do	Vol. 13, p. 678, § 6	2,000 00			
Bannacks		Twenty-four installments yet due, estimated.	Vol. 15, p. 678, § 9	6,937 00			
Do		Four installments yet due, esti- mated.	....do	14,000 00			
Do		One installment yet due .....	....do		\$2,500 00		
Do		Treaty Nov. 11, 1794	Vol. 15, p. 679, § 10	5,000 00		\$4,500 00	\$30,000 00
Six Nations of New York.		Seven installments, of \$20,000 each, yet due.	Vol. 7, p. 46, § 5		500,000 00		
Sioux, Sisseton and Wabpeton, of Lake Traverse and Devil's Lake.	and from In- 1857.		Rev. edition In- dian treaties, § 2.				
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Twenty-four installments, of \$150,400 each, yet due.	Vol. 15, p. 638, § 10		3,885,000 00		
Do		Estimated .....	....do	2,000 00			
Do	d for iron and steel	Twenty-four installments, of \$200,000 each, yet due.	....do		4,000,000 00		

as may be considered neces-
sary by the Secretary of the Interior for
log.

INDIAN AFFAIRS.

Do	Estimated	Vol. 15, p. 632, § 12	10,400 00		
S'Kallams	Four installments, of \$1,600 each, yet due.	Vol. 12, p. 934, § 5		6,400 00	
Do	Four installments, of \$7,100 each, yet due.	do		28,400 00	
Do	Estimated	do	500 00		
Tabaquacho band of Utes.		Vol. 12, p. 675, § 10	720 00		
Tabaquache, Musache, Capote, Weeminuche, Yampa, Grand River, and Uintah band of Utes.		Vol. 15, p. 621, § 11	220 00		
Do	do	Vol. 15, p. 622, § 5	7,800 00		
Do	Twenty-three installments, of \$30,000 each, yet due.	Vol. 15, p. 622, § 11		900 00	
Do		Vol. 15, p. 622, § 12	30,000 00		
Walla-Walla, Cayuse, and Umatilla tribes.	Four installments, of \$2,000 each, yet due.	Vol. 12, p. 946, § 2		8,000 00	
Do	Four installments, of \$0,000 each, yet due.	Vol. 12, p. 947, § 4		36,000 00	
Do	Four installments, of \$3,000 each, yet due.	do		12,000 00	
Do	Four installments yet due	Vol. 12, p. 947, § 5		6,000 00	
Winnebagoes	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4			804,900 17
Do	One installment, of \$3,769.36, yet due.	Vol. 9, p. 879, § 4		3,769 36	
Do	Interest on \$78,340.41, at 5 per centum per July 15, 1870	Vol. 16, p. 355, § 1			3,917 02

Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ties incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which five per centum is annually paid, and amounts which, invested at five per centum, produce permanent annuities.
Yakamas		Four installments, of \$4,000 each, yet due.	Vol. 12, p. 253, § 4	.....	\$16,000 00	.....	.....
Do		Four installments, of \$500 each, yet due.	do .....	.....	2,000 00	.....	.....
Do		Four installments, of \$14,000 each, yet due.	do .....	.....	56,400 00	.....	.....
Do		Four installments, of \$2,000 each, yet due.	do .....	.....	8,000 00	.....	.....
Do		Four installments, of \$300 each, yet due.	do .....	.....	1,200 00	.....	.....
Do		Four installments, of \$500 each, yet due.	do .....	.....	2,000 00	.....	.....
Do	equal with the other's	.....do	do .....	.....	2,000 00	.....	.....
Total				\$508,744 00	13,344,104 61	\$361,196 88	\$4,353,537 45

**REPORT OF THE SUPERINTENDENT OF THE
UNITED STATES COAST SURVEY.**

ABSTRACT REPORT

OF THE

SUPERINTENDENT UNITED STATES COAST

SIR: My detailed report for the year ending June 30, 1871, contains limits, statistics, and other particulars of the work done in the following general heads, namely: Soundings in the Gulf of Mexico; development of Jeffery's Bank; Cashe's Ledge, and Jeffery's dangers to navigation near Isles of Shoals; survey of the part of Mount Desert Island, and soundings in the adjacent waters; topography of the shores and hydrography of Eggemoggin Bay; numerous islands near Isle au Haut, and in the eastern part of Penobscot Bay; and of the bay-shore between Castine and Bangor; soundings in Penobscot River near Winterport; tidal currents at North Haven, on the Fox Islands, Penobscot entrance; height of tide, and of co-efficient of refraction, near Camden; geographical points by triangulation in New Hampshire; soundings at Boston navy-yard; hydrography westward of Massachusetts, including the vicinity of Chatham Roads; triangulation and hydrographical survey of Taunton River, Massachusetts, from Taunton to Somerset; special observations on currents and soundings in Buzzards Harbor and Seekonk River, for the use of harbor-commanders; survey of the shores of Thames River, Connecticut, and soundings at the United States naval station and Norwich; topography of Haven Harbor; determinations in position of light-house at the entrance of Long Island Sound; hydrography in that Sound; special examination for sailing-courses into the harbors of New York and Judith and New York; survey of Port Jefferson and adjacent waters; triangulation near the boundary-line between Massachusetts and New York; latitude and azimuth determinations at Station, near Port Henry, at Mount Merino, near Hudson River; shore-line survey and hydrography of Long Island Sound extended from the "Four Brothers" southward to West Point; including detailed surveys of the vicinity of Crown Point and topography of the shores of Hackensack River, New Jersey; measurements at Beacon Hill and Weasel Mount; position of determining points in New Jersey; observations for deducing curves of velocity in the waters of Hudson River, East of the main channel of New York Harbor; tidal observations and soundings in West Bank Channel and near Southwest Bay; topography and hydrography of Great South Bay between Islip and Howell's Point; survey of the west side of Long Island through Barnegat Bay, New Jersey; hydrography of the approaches to Little Egg Harbor; preliminaries for determining the position in the eastern part of Pennsylvania; triangulation and soundings for light-house purposes in Delaware River at Liston's Tree; mouth of the Schuylkill River; magnetic declinations, dip,

determined at the standard station in Washington City, D. C.; special topographical survey of Craney Island, Virginia, and soundings in the channel between it and the main shore; tidal observations at Fortress Monroe; survey and hydrography of James River, from Sloop Point upward to the vicinity of City Point, and of the Chickahominy from ship-yard upward to Forge Bridge; primary triangulation extended southward along the Blue Ridge to Fork Mount; reconnaissance from that station westward to the Kanawha; triangulation of Pamlico Sound, North Carolina, completed and connected with the primary base-line on Bodies Island; survey of the shores extended from Juniper Bay northward and eastward to the Roanoke Marshes; hydrography of the sound extended from Shoal Point southward, including Yesocking Bay; detailed survey of the coast of South Carolina, and soundings through the water-passages between Cape Roman and Sullivan's Island; preliminaries for tracing altered shore-line at Hunting Island, South Carolina; hydrography of Savannah River from the bar upward to the head of Elba Island; hydrography of the coast of Florida north and south of Saint Augustine; survey and soundings of the inland sea-water channels south of Mosquito Inlet, including the head of Indian River; detailed survey of the Tortugas Islands, and hydrography of the harbor and reef; triangulation and topography of Tampa Bay, and hydrography of the bar and approaches; tidal observations continued at Saint Thomas, West Indies; topography and hydrography of the western coast of Florida between Pepper Keys and Ocilla River; hydrography of the vicinity of Cape San Blas, and of Saint Joseph's Bay; triangulation and reconnaissance westward and northward of the base-line near Atlanta, Ga.; latitude, azimuth, and magnetic elements determined at primary stations in that vicinity; preliminaries for determining points in the State of Kentucky; special shore-line survey and hydrography of the mouths of the Mississippi; observations on density, and relative to the volume of water-discharge; the bar and approaches to the delta sounded, and deep-sea lines of sounding run in the Gulf of Mexico; topography of the Mississippi River above New Orleans; triangulation in Missouri extended westward from Saint Louis to the vicinity of Gasconade River; reconnaissance for intervisible stations near the Ohio River; measurement of base-line at Spring Green, Wis., preliminary to the determination of points in Wisconsin; and hydrography completed in San Antonio, Musquit, and Aransas Bays, Texas. On the Pacific coast a detailed survey of the coast of California, and development of the approaches and channels of Newport Bay, near Point Lausen; topography of Santa Cruz Island, and hydrography of its vicinity; triangulation across the Santa Barbara Channel from Gaviota Pass; hydrography of San Luis Obispo Bay, and development of dangers to navigation near Point San Luis; special topographical survey of Point Sur for the Light-House Board; tides and currents observed in San Francisco Bay; soundings between Yerba Buena and Oakland, and abreast of Saucelito; development of a shoal off the South Farallone; buoyage of Noonday Rock; inshore soundings completed between Cape Mendocino and Rocky Point; reconnaissance for intervisible stations from the Pacific coast across the Sierra Nevada Mountains to the vicinity of Austin, Nev.; triangulation and topography north and south of Ten Mile River, California, completing the detailed survey between Point Cabrillo and Shelter Cove; discovery and determination in position of a dangerous rock in the passage used by coasters between Blunt's Reef and Cape Mendocino; triangulation of the coast between Rocky Point and Klamath River, including the vicinity of Redding's Rock; inshore soundings extended

UNITED STATES COAST SURVEY.

along the coast of California from False Klamath nor Arch on the coast of Oregon; reconnaissance of region of Mount Shasta as a center for triangulation; shores of Columbia River, Oregon, extended from Oal Island; tidal observations at Astoria; triangulation a the coast from Point Adams south toward Nehalem R. vey of the eastern shores of Duwamish Bay, Wash including the town of Seattle and part of Lake Unions at Port Townshend, Washington Territory; su on the coast of Alaska, with determinations of latit magnetic elements, and observations for correcting er ical positions as now appear on charts, and for the Crillon, Mount Fairweather, Mount Saint Elias, and landmarks on the coast of Alaska.

Progress in office-work has been kept up to that of the preceding season. Computations of the current metrical, and tidal observations have been duly made, i aration of records and results for publication; tide-ta cial ports of the United States for the year 1876 have the drawing of fifty-four charts has been in progress, ber sixteen have been completed. Twenty-nine sketc the coast of Alaska have been drawn for publication eleven new copper-plate charts have been begun, received additions by engraving, and eleven have been aggregate of fourteen thousand copies of charts has l course of the year. The first volume of the Coast Pi tic coast, giving sailing directions for harbors betwe Boston, has been published, and a second edition, illu is in preparation. The second volume, comprising th ton to New York, is well advanced toward publication

Respectfully submitted.

C. P. PA'

Superintendent United Stat

Hon. B. H. BRISTOW,

Secretary of the Treasury.

REPORT OF THE LIGHT-HOUSE BO

REPORT
OF
THE UNITED STATES LIGHT-HOUSE BOARD

TREASURY DEPARTMENT
OFFICE OF THE LIGHT-HOUSE BOARD
Washington, September 1874.

Hon B. H. BRISTOW,
Secretary of the Treasury:

SIR: Since the date of our last annual report it has been the endeavor of the board, as in past years, to administer the affairs of the Light-House Establishment with the greatest economy, considering proper regard to the efficiency of a branch of the Government so extensive and of such vast importance to the commerce, and to our own country, but of the civilized world.

Besides the usual attention to the details of work by the several districts, many of the districts have been visited at various times during the year by members of the board itself, who have taken with care into the condition of the various aids to navigation, and feeling the direct influence and supervision of the board.

The aids to navigation which are in place, and complete in good, serviceable condition, meeting the wants of mariners, in all cases, work is progressing satisfactorily with those for which appropriations have been made, though in some instances delay has been occasioned by the difficulty of obtaining titles to suitable sites.

The detailed statements contained in the body of this report, under the heads of the fourteen geographical districts into which the Light-House Establishment is divided, embrace the work which has been done during the last annual report, the constructions now in progress, the appropriations which have been made, and those for which appropriations are recommended to Congress.

During the year the board has, under the personal direction of its chairman, assisted from time to time by other members of the board, made an extensive and careful series of experiments with regard to the merits of the mineral-oils of this country for purposes of illumination. In order to obtain a great variety of oils, the board, on November 24, 1874, advertised in various newspapers, published in different parts of the United States, inviting manufacturers to furnish it with specimens of domestic mineral-oil for test of fitness for light-house purposes, and as soon as a sufficient quantity had been received, the investigation was begun, and has been prosecuted with results which lead to the belief that there can be had in this country an oil of suitable quality for light-house use, and perhaps a considerable reduction in expense. For the purpose of comparing our mineral-oils with those now coming into use abroad, the Treasury authorities have been requested to send to the board a specimen of the oil used in lights under their control, the arrival of which is soon

when further experiments will be made. While with its present knowledge of the qualities of these oils the board proposes to put them into use at light-stations on the main-land, it would hesitate to endanger valuable property, and the lives of its employés, by placing them on board of light-ships, in structures standing in the water, or at other points from which the keepers could not escape in case of accident.

It was soon apparent that the use of mineral-oil would necessitate a change of lamps, and attention is now directed to the perfection of one which will produce the best results from this illuminant. It is thought that the lamps now used with lard-oil can be converted at no great expense, and successfully used with mineral-oil. Our experiments have shown that this oil can be more readily used in the smaller lamps, and it is proposed, as soon as suitable ones can be prepared, to put it into use at such stations of the fifth and sixth order as may be thought expedient, when, if it be found satisfactory, an attempt will be made to substitute it for lard-oil in lamps of the higher orders.

The board has also, through its appropriate committee, conducted an elaborate and extensive series of experiments with regard to sound, as applied to signals for warning the mariner of his approach to danger in thick or foggy weather, when other guides are of little use. Even at this stage of our experiments its success has been most gratifying, and by pursuing these inquiries the board hopes to arrive at results not only valuable to science, but of practical importance in enabling it better to contend with one of the worst elements of danger which the mariner has to meet on our extended and dangerous coast.

The limits of this report will not permit a detailed statement of the many interesting experiments which have been made and are now in progress, both with mineral-oil and with regard to sound-signals, even if at the date at which it closes the series had been concluded. It is, however, the intention of the board to publish an appendix to this report, prepared by the chairman of its committee on experiments, which will give full information of the work done and conclusions reached.

By act of Congress approved June 23, 1874, the jurisdiction of the Light-House Board was extended over the Mississippi, Missouri, and Ohio Rivers, "for the establishment of such beacon-lights, day-beacons, and buoys as may be necessary for the use of vessels navigating those streams." The rivers were divided into two districts; officers were assigned to them, and steps were immediately taken for obtaining all possible information with regard to their waters, the nature of their obstructions, the necessity for suitable aids to navigation, and the kind and number of the aids required for the protection of commerce.

Examinations were made by the officers of the districts and by a special committee of the board designated for that purpose; the officers and pilots of the various steamboat-lines running upon the rivers were consulted, and no pains were spared to obtain information upon all points bearing on this novel and extensive field of labor which had so suddenly been assigned to the board.

A great diversity of opinion was found among the river-men, many believing that no great benefit to commerce would be derived from an attempt to light and buoy the rivers, while others were sanguine as to the result.

In the course of the examination it was soon evident that structures of a permanent and expensive character would be entirely out of place, owing to the frequent shiftings of the channels, which necessitate a corresponding change in the location of the lights; and it was also apparent that owing to the short distances at which the lights must be seen, rarely

more than four miles, and usually not more than half that distance, powerful and costly lens-apparatus would not be required. Steps were then taken to secure a substantial and inexpensive lens-lantern of sufficient power to show distinctly at the distances required upon those waters, and one that could be depended upon in all weather. This could of course only be reached by experiment, and as it was desirable to at least test the value of the system determined upon, before the close of navigation, a limited number of the best lanterns obtainable for the purpose were purchased at small expense, and on December 4, 1874, the first lights under the national jurisdiction, for the aid of navigation on the western rivers, were established upon the Jefferson Barracks dike, and at Twin Hollows, Mo. On the following day another light was placed at Perry's Towhead, and after a few days' delay, to determine by actual service the adaptability of the lanterns for the purpose, others were located at such points as personal observation and information received from pilots showed to be necessary between St. Louis, Mo., and Cairo, Ill. Immediately afterward, on December 21, 1874, the first light was placed on the Ohio River, and a few others were established on the same river before the close of navigation for the winter.

Early in January, 1875, navigation was closed by the ice between Cairo and St. Louis; and although only a month had passed since the first lanterns were placed, steamboat-owners, pilots, and masters united in bearing testimony to the great value of the lights; and the success of the system was assured.

The stage of water had been most favorable for a practical test, and there remained no doubt of the efficiency and value of a completely organized system.

During the time the rivers remained closed by ice the lamps were not lighted, and no expense was incurred for their care. This time was occupied with experiments upon lanterns of various kinds, several being constructed expressly for our use, the object being to obtain, at moderate cost, a portable lantern, readily handled, which would show a steady bright light during the severest storms. Modifications and adaptations were made as found necessary, and the lantern now in use was finally selected, and the experience of the past season has proved it to be well adapted to secure the results desired. All the lanterns on these rivers are supplied with mineral-oil. As soon as navigation opened in the spring the work of examining the channels and placing lights in these two river-districts was begun again, and it has been vigorously prosecuted, until we have now in position on the Mississippi, Missouri, and Ohio Rivers 280 fixed and floating lights, together with a limited number of buoys. An additional number both of lights and of buoys will be required, and the appropriation for their maintenance must necessarily be increased.

In this connection it may be well to state that there are upon these rivers 1,100 steamboats, with a tonnage of 258,000 tons; 832 licensed barges of 179,000 tons; coal-barges and other craft of 750,000 tons, making a total tonnage upon these rivers of nearly 1,200,000 tons. The total value of cargoes carried is estimated in round numbers at \$400,000,000 per annum, and the coal sent to market by the Ohio River alone amounts to 4,000,000 tons yearly.

The necessity for lights on these waters is now unquestioned, the navigation being of the most intricate character. The "crossings" are very numerous, and at some of these, technically termed "blind crossings," where the banks show no diversity of outline, and where the channel is very narrow, the best pilots are frequently delayed and cannot always

avoid disaster. At many points previous to the establishment of the lights the passage was never attempted on a dark night, but by means of the aids now in place the passages have been rendered practicable at all times. The hidden obstructions are numberless, in many places leaving barely room for the passage of large and heavily laden steamers. No better evidence of the intricate and dangerous nature of the navigation of these rivers need be adduced than the fact that there are hundreds of consecutive miles of river where the wrecks average more than one to a mile. No difficulty has been found in securing men to care for and attend the lights. They are selected from the people living on and owning property along the river, and they have been found, with few exceptions, to be trustworthy and alive to the demands of the service for which they are secured at small compensation. The fixed lights used are substantially-made lens-lanterns, which are suspended from an arm projecting from a post at an elevation of from 8 to 10 feet from the ground. They are of most value during the season of low water, though they afford important aid at other times. At points where the channel is made very narrow by permanent obstructions, and the passage is dangerous, buoys have been placed as day-marks, to which floating lights are attached at night. This lighting of the western rivers being an enterprise of great magnitude, and also differing widely in its details from any work hitherto undertaken by the board, has received our most careful attention; and in our attempts to establish an efficient and inexpensive system we believe that we have been successful. In doing this the board has availed itself not only of the knowledge and experience of its members and officers, but of all information it could gain from persons familiar with the rivers and interested in the subject. Numerous testimonials have been received from officers and managers of different steam-boat-lines, from boards of trade, and other commercial organizations, and from various persons interested in the navigation of these waters, bearing emphatic testimony to the value of the system and its great benefit to commerce. Experience will doubtless show changes and improvements to be necessary, and the board will make them from time to time as their need is developed.

By act approved March 3, 1873, an appropriation of \$50,000 was made for a light-ship for general service, and by act approved June 23, 1874, the same sum was appropriated for a light-ship for Winter Quarter Shoal, coast of Virginia. Both the vessels are now nearly completed. They are stronger, larger, and more seaworthy than any ever before built by the board, and each has a powerful steam fog-signal. As soon as these vessels are completed they will be placed upon stations where the need of such aids has long been felt. Measures have been taken to sell light-ship No. 18, she having been surveyed and found unworthy of repair. Several of the light-ships now in service are much decayed and need extensive repairs, which will be made as rapidly as circumstances will permit, but it is thought that two of them will be found, on examination, so far decayed as to be past renovation, and an appropriation for at least one new light-ship is earnestly recommended.

Several of the steam-tenders belonging to the establishment are old, inefficient, and worn out; vessels purchased from private parties to meet emergencies, low in the water, of little power, and unfit for the rough work of supplying stations, towing light-ships in all weathers, and caring for the buoyage of the districts. They are in constant need of repair, and are a never-ending bill of expense to the establishment, costing more than efficient vessels built for the purpose, while able to do but a portion of the work required. A proper regard both for economy

and efficiency would dictate that these tenders be sold and their places supplied by vessels built for light-house work. The board has estimated for two new tenders for the Atlantic coast, to replace those unfit for service, and also for an additional tender for the Pacific coast, where the establishment now has but one for the entire service, from the Mexican frontier to British Columbia. It is simply impossible for one tender to do the work required on a line of such extent, being about 1,500 miles, and this necessitates the frequent chartering, at high rates, of private vessels, for transporting material and supplies, and meeting emergencies, which often causes expensive and vexatious delays in carrying on necessary work.

The board, in preparing its general estimates for the support of the existing and authorized aids to navigation, has, with the exception of the estimates for the salaries of light-keepers, and for the maintenance of lights on the Mississippi, Missouri, and Ohio Rivers, made no increase upon the amounts asked for last year. It has made as close a calculation of expenses, based upon probable prices and quantities, as is possible so far in advance of the time when the appropriations will become available for use. For repairs and incidental expenses of light-houses, the board has estimated that \$350,000 will be required. This amount is the same as that asked for last year, and which experience has shown to be necessary.

For expense of fog-signals, \$50,000 will be required. This amount was appropriated last year.

For the salaries of light-keepers the estimate is \$594,600, an increase of \$9,600 over that for last year. This is owing to the additional number of keepers required by the erection of new light-houses. There are in actual employment, and required for new lights already appropriated for 991 light-keepers; the average pay authorized by law is \$600 per annum for each keeper. This does not include the light-keepers upon the western rivers—280 in number.

For supplies of light-houses the estimate is \$400,000, the same that was asked for last year.

For the expenses of light-ships the estimate is \$240,000, the same as last year. This amount, it is thought, will be sufficient, although the number of light-ships on stations has been increased by two, that on the wreck of the steamer Scotland, entrance to New York Harbor, and that on Winter Quarter Shoal, off the coast of Virginia.

For expenses of buoyage the estimate is \$350,000, an amount which it is hoped will be sufficient, notwithstanding the greater number of buoys yearly required as aids to navigation.

For maintenance of lights on the western rivers the estimate is \$150,000, an increase of \$25,000 upon the amount asked for last year. This estimate is thought quite small in view of the number of lights now placed and yet to be placed on these waters; and it may be found necessary, in paying the salaries of the keepers of these lights, to use money from the general appropriation for salaries of light-keepers.

The board cannot too strongly urge the appropriation for the light at American Shoal, Florida Reefs. Upon the establishment of this light-house, together with the one now building on Fowey Rocks, but one more will be needed to complete a system of lights for this dangerous coast, which was commenced in the early days of the board, and which will render the navigation in this vicinity comparatively safe. The board has not submitted estimates for all the lights that, in its opinion, are necessary to render navigation safe, but having in view the necessity for economy in the expenditures of the Government, has made the

estimates for special works smaller than for many years before. All those works that, in the opinion of the board, can be delayed for a time without manifest detriment to the service, though they will have to be built at no distant day, have been left out, in order that the aggregate of the estimates may be placed at the lowest practicable figure.

The board has to lament the loss, by death, of one of its officers, Commander W. N. Allen, United States Navy, inspector of the first light-house district, who died at Portland, Me., on February 18, 1875. The death of this officer has deprived the Light-House Establishment and the country, of the services of one who was universally recognized as a man of ability, who was conscientious and energetic in the discharge of his duties.

It is thought that the time has now come when it is proper to supply light-houses, particularly those at isolated points, with a limited quantity of reading-matter. By so doing, keepers will be made happier and more contented with their lot, and less desirous of absenting themselves from their posts. If the Government will provide for the keeping of books at light-stations as other light-house property is kept, and also provide a small number of books as a nucleus, it is believed the quantity will be swelled at individual stations, from private sources, to respectable dimensions. Libraries are supplied to the light-houses of England and France, and it is said that they exert the happiest influence upon the *personnel* of the service. Our establishment should do as much. The board has therefore inserted in its estimate for supplies the words "books for light-stations," and if they are allowed to remain and the board is thus authorized, it will supply to the more prominent and more isolated stations a few books during the year, if it finds that it can do so without trenching upon the funds needed to purchase the usual articles of supply.

CONDITION AND OPERATIONS OF THE LIGHT-HOUSE ESTABLISHMENT DURING THE FISCAL YEAR 1874-'75.

Light-houses, light-ships, fog-signals, day-beacons, and buoys belonging to the United States Light-House Establishment on the 1st July, 1875.

ATLANTIC COAST, INCLUDING FLORIDA REEFS.

Light-houses	343
Light-houses finished and lighted during the year ending July 1, 1875	6
Light-ships in position	22
Fog-signals operated by steam or hot-air engines	21
Day or unlighted beacons	317
Buoys in position	2,473

COAST OF THE GULF OF MEXICO.

Light-houses	52
Light-houses finished and lighted during the year ending July 1, 1875	1
Light-ships in position	1
Fog-signals operated by steam or hot-air engines	3
Day or unlighted beacons	8
Buoys in position	76

PACIFIC COAST.

Light-houses	32
Light-houses finished and lighted during the year ending July 1, 1875	4
Light-ships in position	0
Fog-signals operated by steam or hot air-engines	12
Day or unlighted beacons	31
Buoys in position	86

LIGHT-HOUSE BOARD.

NORTHERN AND NORTHWESTERN LAKES.

Light-houses.....	196
Light-houses finished and lighted during the year ending July 1, 1875.....	6
Light-ships in position.....	0
Fog-signals operated by steam or hot-air engines.....	9
Day or unlighted beacons.....	2
Buoys in position.....	245

WESTERN RIVERS.

Lights established on the western rivers.....	280
Buoys placed in the western rivers.....	21

TOTAL AIDS TO NAVIGATION FOR THE ENTIRE ESTABLISHMENT.

Light-houses.....	622
Light-houses finished and lighted during the year ending July 1, 1875.....	17
Light-ships in position.....	23
Fog-signals operated by steam or hot-air engines.....	45
Day or unlighted beacons.....	358
Buoys in position.....	2,880
Lights established on the western rivers.....	280
Buoys placed in the western rivers.....	21

List of light-houses finished and lighted between July 1, 1874, and July 1, 1875.

Name of station.	Locality.	When lighted.
Indian Island.....	On the southerly point of Indian Island, east side of entrance to Rockport Harbor, Maine.	January 15, 1875.
Block Island(southeasterly)	On southeast end of Block Island	February 1, 1875.
Hudson City.....	On south end of Middle Ground Mud Flat, west of Hudson City.	November 1, 1874.
Hatteras Inlet.....	On the shoal known as Oliver's Reef, on the north side of the entrance to Hatteras Inlet from Pamlico Sound.	October 1, 1874.
Dutch Gap Canal:		
Upper light	At upper end of Dutch Gap Canal, James River, Va.	June 10, 1875.
Lower light	At lower end of Dutch Gap Canal, James River, Va.	June 10, 1875.
Timbalier	West side of Grand Pass, entrance to Timbalier Bay, in 7 feet water, on north side, near east end of Timbalier Island, La.	January 5, 1875.
Twin River Point.....	On Twin River Point, about 5 miles north of Twin River, west shore of Lake Michigan, Wis.	November 18, 1874.
Poverty Island.....	On the south end of Poverty Island, entrance to Green Bay, Lake Michigan.	September 1, 1874.
Big Sable	At Big Sable Point, on the south shore of Lake Superior, between White Fish Point and Grand Island.	August 19, 1874.
Portage Lake Ship Canal..	At the entrance to Portage Lake Ship Canal, south shore of Lake Superior, on west side of cut.	November 20, 1874
Outer Island.....	On the most northerly point of Outer Island, (Apostle group.)	October 20, 1874.
Rock Harbor	On the west side of the entrance to Rock Harbor, Isle Royale, about 12 miles from the eastern extremity of the island.	August 15, 1874.

List of light-houses finished and lighted between July 1, 1874, and July 1, 1875—Continued.

Name of station.	Locality.	When lighted.
Point Fermin.....	On west side of entrance to San Pedro Bay, Cal.	December 15, 1874.
Point Hueneme.....	On the main-land, at the eastern entrance to the Santa Barbara Channel.	December 15, 1874.
Piedras Blancas.....	On the point northwest of the entrance to San Simeon Bay, Cal.	February 1, 1875.
Point Adams..... (Mouth of Columbia River.)	On low ridge, nearly opposite outer black buoy, in south channel entering the Columbia River, Oregon side.	February 15, 1875.
Western rivers.....	There have been established on the Mississippi, Missouri, and Ohio Rivers, at the various points named in that part of this report devoted to the 14th and 15th light-house districts, two hundred and eighty lights, between December 4, 1874, and the present time, and twenty-one buoys have been placed in position.	Between December 4, 1874, and June 30, 1875.

List of lights of the different orders exhibited by the light-house establishment, corrected up to July 1, 1875.

	First order.	Second order.	Third order.	Three and one-half order.	Fourth order.	Fifth order.	Sixth order.	Reflector.	Ship lanterns.	Lens-lanterns.	Total.
Atlantic and Gulf coasts.....	33	24	32	3	116	84	82	30	0	.....	412
Pacific coast.....	11	1	4	.....	13	2	.....	.....	.....	.....	31
Is. coasts.....	.....	2	19	8	58	33	72	.....	3	.....	195
Western rivers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	230	230
Total.....	44	27	55	11	187	120	160	30	11	230	925

List of light-houses discontinued between July 1, 1874, and July 1, 1875.

Name of station.	Locality.	When discontinued.
Savannah River. Obstructions light.	On a pile on obstructions, starboard side of channel, opposite northwest end of Elba Island.	October 15, 1874.
North Cut beacon, Milwaukee.	On the north pier, at the harbor of Milwaukee, Wis.	January 31, 1875.
Yaquina.....	On the north point of the entrance to Yaquina Bay, Oregon.	October 1, 1874.

and condition of the light house establishment during the year.

FIRST DISTRICT.

district extends from the northeastern boundary of the es (Maine) to and including Hampton Harbor, N. H., and aids to navigation on the coasts of Maine and New

—Commander W. N. Allen, United States Navy, until his

death, February 18, 1875; Commander Henry F. Picking, United States Navy, present inspector.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, Brevet Brigadier-General United States Army.

In this district there are :

Light-houses	52
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	8
Day or unlighted beacons.....	68
Buoys actually in position.....	381
Spare buoys, for relief and supply losses.....	251
Tender (steamer) Myrtle, for construction and repairs, also used in second district, and tender Iris, (inspector's tender).....	2
Tender (steam-launch) Marie, for construction and repairs.....	1
Tender, (sail,) schooner Wave, for repairs, also used in second district	1

The following numbers which precede the names of stations correspond to those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

4. *Avery's Rock, Machias Bay, Maine.*—An appropriation of \$15,000 was made by act approved June 23, 1874, for building a light-house and fog-signal at this point. Measures were taken last year for the acquisition of the site, and, after some delay, a title and cession of jurisdiction were obtained. Work was commenced on the tower and dwelling early in the present year; but, owing to the roughness of the sea around this rock, some delay occurred in landing material. Considerable difficulty was experienced in preparing the rock, which is very uneven, to receive the foundation. The work, however, is now nearly completed, and the station will be ready for lighting in the course of the present season. A 1,200-pound bell, to be used as a fog-signal, has been placed at this station.

8. *Narraguagus, on the west side of the entrance to Narraguagus Bay, Maine.*—The dwelling at this station having become uninhabitable, a cottage for the keeper has been commenced, and will be finished in the course of the present fall.

9. *Petit Menan, on Petit Menan Island, Maine.*—An appropriation of \$5,000 was made by act approved March 3, 1875, for repairs and additions to the tower and keeper's dwelling at this place. Arrangements are now being made for the prosecution of the work. In order to obtain an additional supply of fresh water for the steam fog-signal at this station, water-sheds and tanks have been erected.

13. *Egg Rock, Frenchman's Bay, Maine.*—An appropriation of \$15,000 was made by act approved June 23, 1874, for building a light-house and fog-signal at this place. After considerable delay in obtaining a title to the site, and cession of jurisdiction, measures were taken for the erection of the buildings. The situation of the rock is very similar to that of Avery's Rock, and the difficulty experienced in landing material much the same. The work was commenced in June. The iron-work is now completed and ready to be set in place. Nearly all the material has been landed, the foundation is laid, and the brick-work nearly finished. The station will probably be ready for lighting November 1. A fog-bell, similar to that placed at Avery's Rock, will be placed at this station.

14.—*Baker's Island, off Mount Desert Island, and south of entrance to Frenchman's Bay, Maine.*—The roof of the keeper's dwelling has been reshungled, and other general repairs have been made about the station.

23. *Eagle Island Point, near the head of Isle au Haut Bay, Maine.*—A frame boat-house has been erected. Owing to the dilapidated condition of the southern end of the keeper's dwelling the battens were removed, and replaced with new weather-boarding, and the dwelling painted. An extra cistern was also supplied.

27. *Whitehead, entrance to west side of Muscle Ridge Channel, Penobscot Bay, Maine.*—Repairs of a general character have been made at this station, and a duplicate fog-signal established.

30. *Indian Island, entrance to Rockport Harbor, Maine.*—An appropriation of \$9,000 was made by act approved June 23, 1874, for re-establishing the light-house at Indian Island, Rockport Harbor, Maine. Upon an examination of the premises it was decided to renew the wood-work of the old one-and-a-half-story brick dwelling, repair the walls and foundation, increase the accommodations by a frame addition 16 feet square, and erect a brick light-house tower, the light having formerly been exhibited from a lantern on the roof of the dwelling. This work was taken in hand soon after the appropriation was made, and on the 15th of January, 1875, it was completed, and the light exhibited.

32. *Grindel's Point, north side of entrance to Gilkey's Harbor, Maine.*—The light-house at this place was a one-and-a-half-story brick dwelling with a lantern on top, and was in such condition that it was deemed advisable to rebuild instead of attempting to repair it. A one-and-a-half-story frame building for a keeper's dwelling, and a square brick-tower for the light, were therefore erected; the walls of the old house taken down to near the surface of the ground, and the roof lowered. The building thus changed will be used as a covered way between the dwelling and the tower, and for the storage of provisions, fuel, oil, and supplies of various kinds.

37, 38. *Monhegan, on Monhegan Island, Maine.*—An appropriation of \$5,000 was made by act approved June 23, 1874, for a keeper's dwelling at this light-station. A one-and-a-half-story frame dwelling has been erected, and the covered way between the light-house tower and the dwelling rebuilt. The assistant's dwelling has been raised one foot, as well as partially renewed, and the brick underpinning topped out. The battens on the walls of the old house have been removed, and replaced with new weather-boarding. A frame building for the reception of a duplicate fog-signal has also been erected. The fog-signal at this station is not well located, it being impossible at the time the signal was established to secure a better site. It should be of a better class, and located on an adjoining hill. An appropriation of \$10,000 is asked for this purpose.

42. *Hendrick's Head, on east side of mouth of Sheepscot River, Maine.*—The light-house at this place is a one-story rubble-stone dwelling, with a lantern on the roof, and was erected in 1829. It is now in such an advanced state of dilapidation and decay that it has become uninhabitable, and new buildings are being erected, to be paid for from the general appropriation for repairs of light-houses.

44. *Seguin, on Seguin Island, off the mouth of Kennebec River, Maine.*—An appropriation of \$4,000 was made by act approved March 3, 1875, for repairs and additions to the tower and keeper's dwelling at this station. The work will be commenced as soon as practicable.

46, 47. *Cape Elizabeth, entrance to Portland Harbor, Maine.*—An appropriation of \$30,000 was made by act approved March 3, 1873, for rebuilding the western tower at this station. With the amount of this appropriation both the west and east towers have been rebuilt of cast iron, lined with brick, and the old rubble-stone towers taken down. A

second-class siren which had been constructed for purposes of experiment, after the experiments were completed, was established at this station, the work being paid for from the general appropriation for fog-signals. A duplicate should be erected at an early day, and the whistle sent to some other less important station. An appropriation of \$5,000 is therefore asked for this purpose.

49. *Portland Breakwater, on the breakwater in Portland Harbor, Maine.*—An appropriation of \$6,000 was made by act approved June 23, 1874, for a light-house at this place. This light was established in 1855, and has been exhibited since that time from a temporary wooden building, which became decayed and unfit for further service. A cast-iron tower lined with brick has been erected on the end of the pier, from which the light is now exhibited, and the old structure has been removed.

Cape Neddick, (York Nubble,) near York Harbor, Maine.—An appropriation of \$15,000 was asked in the last annual report for a light-house on (York Nubble) Cape Neddick. The recommendation of last year is respectfully repeated.

55. *Isle of Shoals, off Portsmouth, New Hampshire.*—The old building in which the keepers now live at this station is so much decayed and in such a dilapidated condition that it is scarcely habitable. An appropriation of \$6,000 is respectfully asked, to build a new dwelling for the keeper and his assistant.

Boat-landings at exposed outside stations.—In order to effect a landing with a loaded boat at many of the light and fog-signal stations on the exposed coasts of Maine, New Hampshire, and Massachusetts, it has been found necessary to construct boat-landings or inclined planes of timber, extending from below low-water mark to a boat-house situated above the reach of the waves. These landings consist of timbers bolted and strapped to the rocks, and are expensive, as the work can only be executed during calm weather and at very low tides. They are also subject to rapid decay from their situation, and to destruction from the force of the waves and ice. They are, however, absolutely necessary to the landing of fuel and supplies for the maintenance of the lights and fog-signals, and as many of them now need renewing, an appropriation of \$10,000 is asked for building boat-landings at exposed stations on the coasts of Maine, New Hampshire, and Massachusetts.

REPAIRS.

At each of the following-named stations repairs and renovations more or less extensive have been made during the year :

1. *Saint Croix*, on Dochet's Island, Saint Croix River, Maine.
2. *West Quoddy Head*, western entrance to Passamaquoddy Bay, Maine.
3. *Little River*, entrance to Little River Harbor, Maine.
5. *Libby Island*, Machias Bay, Maine.
6. *Moose Peak*, on Moose Peak Head, Maine.
7. *Nash's Island*, off the mouth of Pleasant River, Maine.
10. *Prospect Harbor*, on Prospect Harbor Point, Glasborough, Maine.
11. *Winter Harbor*, entrance to Winter Harbor, Maine.
12. *Mount Desert*, on Mount Desert Rock, Maine.
15. *Bear Island*, entrance to Southwest Harbor, Mount Desert, Maine.
16. *Bass Harbor Head*, entrance to Bass Harbor, Maine.
- 17, 18. *Burnt Coat*, entrance to Burnt Coat Harbor, Maine.

19. *Eggemoggin*, east entrance to Eggemoggin Reach, Maine.
20. *Saddle back Ledge*, Isle au Haute, Maine.
21. *Heron's Neck*, entrance to Carver's Harbor, Maine.
22. *Deer Island Thoroughfare*, west entrance to Deer Island Thoroughfare, Maine.
24. *Pumpkin Island*, west entrance to Eggemoggin Reach, Maine.
- 25, 26. *Matinicus Rock*, entrance to Penobscot Bay, Maine.
28. *Owl's Head*, entrance to Rockland Harbor, Maine.
29. *Brown's Head*, west entrance to Fox Island Thoroughfare, Maine.
31. *Negro Island*, entrance to Camden Harbor, Maine.
33. *Dice's Head*, entrance to Castine Harbor, Maine.
34. *Fort Point*, entrance to Penobscot River, Maine.
35. *Tenant's Harbor*, entrance to Tenant's Harbor, Maine.
36. *Marshall's Point*, entrance to Herring Gut Harbor, Maine.
39. *Franklin Island*, entrance to George's River, Maine.
40. *Pemaquid Point*, entrance to John's Bay, Maine.
41. *Burnt Island*, entrance to Townsend's Harbor, Maine.
43. *Pond Island*, entrance to Kennebec River, Maine.
45. *Halfway Rock*, in Casco Bay, Maine.
48. *Portland Head*, entrance to Portland Harbor, Maine.
50. *Wood Island*, entrance to Saco River, Maine.
51. *Goat Island*, entrance to Cape Porpoise Harbor, Maine.
52. *Boon Island*, off York Harbor, Maine.
53. *Whale's Back*, entrance to Portsmouth Harbor, New Hampshire.
54. *Portsmouth Harbor*, entrance to Portsmouth Harbor, New Hampshire.

LIGHT-SHIPS.

There are no light-ships in the first district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

West Quoddy Head. Ten-inch steam-whistle.

Petit Menan. Ten-inch steam-whistle.

Matinicus Rock. Twelve-inch steam-whistle. It is proposed to establish a duplicate at this station.

White Head. Ten-inch steam-whistle.

Monhegan, Manana Island, six-inch steam-whistle. A duplicate is to be established at this station.

Seguin. Ten-inch steam-whistle. A second-class siren has been erected at this station during the past season.

Cape Elizabeth. Ten-inch steam-whistle. A second-class steam-siren has also been placed at this station during the past season as a duplicate for use in case of accident.

Portland Head. Second-class Daboll trumpet with a duplicate engine. These fog-signals are in good condition.

DAY OR UNLIGHTED BEACONS.

Under the appropriation for "day-beacons in Maine and Massachusetts," approved March 3, 1873-'74, the following day-beacons have been added to the list presented in the last annual report:

Stone's Island Ledge.—Machias Bay, Maine.

Jordan's Delight Ledge.—Narraguagus Bay, Maine.

Drunkard's Ledge.—Penobscot Bay, Maine.

Black Jack Rock.—Entrance to Kennebec River, Maine.

Stone's Rock.—Off York Harbor, Maine.

At the above-named places, holes have been drilled in the rock, and iron spindles with distinguishing marks have been procured, and will be set when suitable opportunity offers.

South Breaker.—Off White Head, west entrance to Penobscot Bay, Maine. A hole was commenced in this rock last season, but, owing to the rough weather and heavy seas, the work had to be abandoned.

Iron spindles with proper day-marks have been established at the following places during the past season :

Fessenden's Ledge.—Moose à bec Reach, Maine.

Trafton's Island Ledge.—Narraguagus Bay, Maine.

Clark's Rock.—Prospect Harbor, Maine.

Grindstone Ledge.—Winter Harbor, Maine.

South Bunker's Ledge.—Southwest entrance to Southwest Harbor, Mount Desert, Maine.

Harbor Island Ledge.—Entrance to Burnt Coat Harbor, Maine.

Pumpkin Island Ledge.—West entrance to Eggemoggin Reach, Maine.

Scrag Island Ledge.—Merchant's Row, Penobscot Bay, Maine.

Colby's Ledge.—Merchant's Row, Penobscot Bay, Maine.

Inner Ledge.—Isle au Haute Harbor, Maine.

Goose Rock.—East end of Fox Island Thoroughfare, Maine.

Iron Point Ledge.—Fox Island Thoroughfare, Maine.

West Mark Island Point.—Penobscot Bay, Maine.

Hypocrite Ledge.—Off Townsend Harbor, Maine.

The top of the spindles of the above-named day-beacons are 32 feet above the rocks, which are out of water at about half tide. A number of spindles will be required during the ensuing year to replace those destroyed by ice, and to take the place of buoys at points where they can be set to advantage. An appropriation of \$10,000 is therefore asked for establishing day-beacons on the coasts of Maine, New Hampshire, and Massachusetts.

BUOYAGE.

The buoyage of this district is in as good order as the means at the disposal of the inspector will permit. New buoys have been placed to mark the following dangers, viz :

Black Rock, Swett's Point Reef, Fort Point Rock, and Bettie Allen's Point.—Spar-buoys to mark the approach to York River and Harbor, Maine.

Hog Island Ledge.—Spar-buoy, Casco Bay, Maine.

Point of Little Island.—Spar-buoy to mark the approach to Sheepscot River, Maine.

James and Willie Ledge, North Point of Hurricane Island, and Middle Rock.—Spar-buoys to mark the approach to Hurricane Island, Maine.

Hooper's Island.—Spar-buoy to mark the approach to Herring Gut Harbor, Penobscot Bay, Maine.

Tupper's Ledge.—To mark the approach to Blue Hill Bay, Maine.

Myrtle Ledge.—Spar-buoy to mark the approach to Somes' Sound, Maine.

Abijah's Ledge, and Guptill's Ledge.—Spar-buoys to mark the channel into Winkler and Mosquito Harbors, Maine.

Eaton's Ledge.—Spar-buoy to mark the approach to Sullivan Harbor, Maine.

Juniper's Ledge, and Middle Ledge.—Spar-buoys to mark the Seguin Passage, Maine.

Little River.—Spar-buoy to mark the entrance to Little River Harbor, Maine.

Spar-buoys used during the year to supply losses, 88; chains used, 418 fathoms; shackles used, 228; moorings used, 97.

TENDERS.

The steam-tenders Myrtle and Iris are in good condition. It is found impossible with the Iris, which alone is used for purposes of supply and inspection and for the buoyage of the district, to keep the great number of buoys on the exposed coast of Maine in as good order as is desirable, but every effort is made, and no assistance will be asked this year.

The schooner Wave is old and in poor condition, but as she is only used for carrying material for construction and can wait for proper weather, she is still useful.

DEPOTS.

As stated in the last annual report, it became necessary to remove the buoy-depot from its temporary location on the land belonging to the War Department at House Island, near Fort Scammel, Portland Harbor, Maine. A site was secured at Little Hog Island, in the same harbor, and a wharf 120 feet long by 90 feet wide built, with a bridge, 74 feet long and 20 feet wide, connecting it with the shore. Upon this wharf a buoy-house 70 feet by 30 has been built. Also a coal-house, 85 feet by 30; and a rail-track laid for the convenient handling of buoys and sinkers. A cottage for the custodian and a large tank set up for supplying fresh water to the premises and to the light-house steamers has been erected.

SECOND DISTRICT.

The second light-house district extends from Hampton Harbor, New Hampshire, to include Gooseberry Point, entrance to Buzzard Bay, and embraces all the aids to navigation on the coast of Massachusetts.

Inspector.—Commander George H. Perkins, United States Navy.

Engineer.—Lieut. Col. James C. Duane, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are—

Light-houses.....	61
Light-ships,	9
Fog-signals operated by steam or hot-air engines	4
Day or unlighted beacons.....	51
Buoys actually in position	511
Spare buoys for relief and to repair losses	217
Tenders (steam) Verbeena and Daisy, inspector's tenders.....	2

The following numbers, which precede the names of stations, correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

56, 57. *Newburyport Harbor, on Plum Island, entrance to Merrimac River, Massachusetts.*—On account of the wearing away of the site by the abra-

sion of the sea and river, the front-light has been moved to the eastward 340 feet. The seaward side of this building has been painted black, that it may be distinguished in day-time when in range with the white rear tower. The main or rear light has been moved in the same direction 455 feet, making the distance at present between the two towers 336 feet. The keeper's dwelling and outbuildings have also been placed 100 feet south of the main light-tower. No change has been made in the bearings or sailing directions.

64, 65. *Cape Ann, on Thatcher's Island, off Cape Ann, Massachusetts.*—In the attic of the principal keeper's house four rooms have been finished, to be used as sleeping-apartments. At this station there are five keepers living in two houses. As all the keepers have families, and as the station is an isolated one, having two towers with first-order lights, it is desirable that additional quarters should be provided. An appropriation of \$6,000 for additional quarters is therefore recommended. Material for rebuilding the boat-slip has been landed, and the work has already been commenced. One of the fog-signal houses has been moved 30 feet to the southward, reduced in height 6 feet, a stone foundation and cement floors laid. A duplicate fog-signal has been placed here, the expense of which has been paid from the general appropriation for fog-signals.

75. *Minot's Ledge, entrance to Boston Bay, Massachusetts.*—The interior of this tower has been repainted. The roof of the assistant keeper's dwelling at Gulf Island has been reshingled, new saddle boards put on, and other repairs of a general nature made.

81. *Duxbury Pier, entrance to Plymouth Harbor, Massachusetts.*—The iron ladder for landing at this light-house, having been badly damaged by the ice last winter, has been repaired, and an additional quantity of riprap placed around the base of the tower.

82. *Race Point, on the northwesterly point of Cape Cod, Massachusetts.*—The tower at this station was originally built of rubble-stone, laid in common lime mortar. The lime disappeared, and the tower became so leaky that it was necessary to cover it with shingles. The shingles are now rotten, as are also the wooden stairs inside, and the tower is so dilapidated that it is necessary to rebuild it. Extensive repairs are also required on the keeper's dwelling. An appropriation of \$8,000 is recommended for rebuilding the house and tower.

84. *Long Point, on Long Point, entrance to Provincetown Harbor, Massachusetts.*—An appropriation of \$13,000 was made by act approved June 23, 1874, for rebuilding the dwelling and tower and erecting a fog-signal at this station. A one-and-a-half story frame dwelling and a brick light-tower, square in plan, have been erected during the past season, and the old buildings removed. A fog-bell tower has been erected near the north side of the light-house, and a bell, weighing about twelve hundred pounds, with a striking-machine, has been placed on it and put in operation.

89, 90, 91. *Nausett Beach, on east side of Cape Cod, Massachusetts.*—An appropriation of \$5,000 was made by an act approved March 3, 1875, for repairs and additions to the tower and keeper's dwelling at this station. Plans have been prepared, and the work will be taken in hand at an early day.

East Chop, Martha's Vineyard, Massachusetts.—An appropriation of \$5,000 was made by act approved March 3, 1875, for establishing a light at this place, and negotiations have been entered into for the purpose of securing a site.

114. *Nobsque Point, near Wood's Hole Harbor, Massachusetts.*—Repairs

of a temporary nature were made on the buildings at this place last fall, but the station is now in a dilapidated condition, and should be rebuilt. A fog-bell tower has been erected, and a bell with striking-machinery placed on it and put in operation.

REPAIRS.

At each of the following-named light-stations repairs and renovations, more or less extensive, have been made during the year:

- 58-59. *Upper Harbor Beacons*, Newburyport Harbor, Massachusetts.
- 60-61. *Ipswich*, entrance to Ipswich Harbor, Massachusetts.
62. *Anisquam*, entrance to Anisquam Harbor, Massachusetts.
63. *Straitsmouth*, on Straitsmouth Island, Cape Ann, Massachusetts.
66. *Eastern Point*, entrance to Gloucester Harbor, Massachusetts.
67. *Ten-Pound Island*, Gloucester Harbor, Massachusetts.
- 68-69. *Baker's Island*, entrance to Salem Harbor, Massachusetts.
70. *Hospital Point*, Beverly Harbor, Massachusetts.
71. *Fort Pickering*, Salem Harbor, Massachusetts.
72. *Derby's Wharf*, Salem Harbor, Massachusetts.
73. *Marblehead*, entrance to Marblehead Harbor, Massachusetts.
74. *Egg Rock*, off Nahant, Massachusetts.
76. *Boston Light*, entrance to Boston Harbor, Massachusetts.
77. *The Narrows*, Boston Harbor, Massachusetts.
78. *Long Island Head*, Boston Harbor, Massachusetts.
- 79-80. *Plymouth*, entrance to Plymouth Harbor, Massachusetts.
83. *Wood End*, on Cape Cod, Massachusetts.
85. *Mayo's Beach*, head of Wellfleet Bay, Massachusetts.
86. *Billingsgate Island*, entrance to Wellfleet Bay, Massachusetts.
87. *Sandy Neck*, entrance to Barnstable Harbor, Massachusetts.
88. *Cape Cod*, Highlands of Truro, on Cape Cod, Massachusetts.
- 92-93. *Chatham*, on Cape Cod, Massachusetts.
95. *Monomoy Point*, southern extremity of Cape Cod, Massachusetts.
98. *Nantucket*, Great Point, on the northeast point of Nantucket Island, Massachusetts.
99. *Sankaty Head*, on the east side of Nantucket Island, Massachusetts.
101. *Gay Head*, west entrance to Vineyard Sound, Massachusetts.
102. *Brant Point*, entrance to Nantucket Harbor, Massachusetts.
103. *Nantucket Range*, Nantucket Harbor, Massachusetts.
- 104-105. *Nantucket Cliff Beacons*, on the beach northwest of Nantucket Harbor, Massachusetts.
106. *Bass River*, entrance to Bass River, Massachusetts.
107. *Bishop and Clerks*, in Vineyard Sound, Massachusetts.
108. *Hyannis*, Hyannis Harbor, Massachusetts.
110. *Cape Poge*, on the northeast point of Martha's Vineyard, Massachusetts.
112. *Edgartown*, entrance to Edgartown Harbor, Massachusetts.
113. *Holmes's Hole*, entrance to Holmes's Hole Harbor, Massachusetts.
115. *Tarpaulin Cove*, entrance to Tarpaulin Cove, Massachusetts.
118. *Cuttyhunk*, entrance to Buzzard's Bay, Massachusetts.
119. *Dumpling Rock*, in Buzzard's Bay, Massachusetts.
120. *Clark's Point*, entrance to New Bedford Harbor, Massachusetts.
121. *Palmer's Island*, New Bedford Harbor, Massachusetts.
122. *Ned's Point*, entrance to Mattapoissett Harbor, Massachusetts.
123. *Bird Island*, entrance to Sippican Harbor, Massachusetts.
124. *Wing's Neck*, entrance to Sandwich Harbor, Massachusetts.

LIGHT-SHIPS.

The cold weather during the past winter has been unequalled for many years, causing serious damage to the floating aids to navigation on this part of the coast.

All the light-ships in the district, with the exception of South Shoal, were swept from their stations during the movements of the large ice-floes, and carried about by the tides at will, at times being threatened with entire destruction. Fortunately none were lost, although all were more or less injured, losing copper anchors, chains, &c.

96. *Nantucket New South Shoals No. 1, 21 miles south-southeast from the Island of Nantucket, Massachusetts.*—This light-ship was the only one in the district which was not carried from her station by the ice. She was taken into New Bedford about the middle of June for repairs, and light-ship No. 9 was placed upon the station temporarily. The estimated cost of repairs required, including a new boat and 30 fathoms of chain, is \$3,450.

90. *Pollock Rip, No. 2, off Chatham, Massachusetts.*—This ship was swept from her station by the ice during the past winter, and requires slight repair. She is one of the most important on our coast, as she marks the narrow channel connecting Vineyard and Nantucket Sounds with the open ocean to the eastward, and through which passes all the immense coasting trade of that section of the country. It is proposed at an early day to replace the present ship by light-ship No. 40, an entirely new and larger vessel, having on board a powerful steam fog-signal, which will supply a much-felt want.

92. *Shovelful, No. 3, on Shovelful Shoal, off Chatham, Massachusetts.*—This vessel was carried from her station by the ice, on February 14, and was taken over a shoal with but four feet of water upon it, dragging her moorings after her. The copper was stripped from her bottom, but otherwise the damage was slight.

93. *Handkerchief, No. 4, on Handkerchief Shoal, in Nantucket Sound, Massachusetts.*—This vessel was swept from her station by the movement of the ice, and, being in danger of going upon the shoals, which would probably have resulted in her loss, her master slipped her moorings and went to sea. She was off her station for twelve days before it was found practicable to replace her. She lost her anchor and ninety fathoms of chain-cable, and it cost \$1,000 for the services of a steamer to replace her upon her station.

105. *Cross Rip, No. 5, off Cross Rip Shoal, Nantucket Sound, Massachusetts.*—This vessel was also dragged from her station by the ice, but sustained no serious damage.

107. *Succonnessett, No. 6, between Succonnessett and Eldridge Shoals, Nantucket Sound, Massachusetts.*—This vessel lost an anchor and chain, and was carried from her position by the movement of the ice. She sustained some damage, but none of great importance.

112. *Vineyard Sound, No. 7, off Sow and Pigs Rocks, western entrance to Vineyard Sound, Massachusetts.*—This vessel, which was dragged from her station by the large moving fields of ice, sustained no considerable damage. It is proposed to place upon this station, which marks the western entrance to Vineyard Sound, light-ship No. 39, soon to be completed, which has a powerful fog-signal on board.

113. *Hen and Chickens, No. 8, western side of entrance to Buzzard's Bay, Massachusetts.*—This vessel was also moved by the ice, but she was promptly returned to her station, having sustained but slight damage.

All the light-ships in this district are being put in complete order as

rapidly as the means at the disposal of the inspector will permit; and, as much of the work is done by the crews of the light-ships and tender, it will be done at small expense.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Ann.—Twelve-inch steam-whistle.

Boston light.—First-class Daboll trumpet.

Race Point.—Twelve-inch steam-whistle.

Cape Cod.—First-class Daboll trumpet.

DAY OR UNLIGHTED BEACONS.

South Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stones.

North Pier, Newburyport Harbor, Massachusetts.—Wooden crib filled with stones.

Black Rocks, Newburyport Harbor, Massachusetts.—Stone pier, with wooden pyramid at top.

Point Neck Rocks, entrance to Essex Harbor, Massachusetts.—Iron spindle, with ball at top.

Lane's Point, Annisquam Harbor, Massachusetts.—Square wooden beacon.

Lobster Rock, Annisquam Harbor, Massachusetts.—Square granite beacon.

Dry Salvages, off Cape Ann, Massachusetts.—Wooden tripod.

Londoner, off Thatcher's Island, Massachusetts.—Iron spindle, with cage at top.

Five Pound Island Beacon, Gloucester Harbor, Massachusetts.—Granite base, with iron spindle, and ball at top.

Harbor Rock Beacon, Gloucester Harbor, Massachusetts.—Iron spindle, with ball, and cage at top.

Black Rock, Gloucester Harbor, Massachusetts.—Iron spindle, with cage at top.

Lobster Rock, Beverly Harbor, Massachusetts.—Stone, with wooden spindle.

Ram's Horn Beacon, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast, cage at top.

Monument Bar, entrance to Beverly Harbor, Massachusetts.—Square granite, wooden mast, cage at top.

Abbott's Monument, entrance to Salem Harbor, Massachusetts.—Square granite, wooden spindle, cask at top.

Little Haste, entrance to Salem Harbor, Massachusetts.—Wooden mast, cask at top.

Halfway Rock, off Marblehead, Massachusetts.—Granite beacon, broken down.

Bowditch Beacon, entrance to Salem Harbor, Massachusetts.—Granite triangular pyramid, wooden spindle, and cage at top.

Hardy's Rock, entrance to Salem Harbor, Massachusetts.—Wooden spindle, with two triangles at top.

Great Aqua Vitæ, entrance to Salem Harbor, Massachusetts.—Granite, wooden spindle, and cage at top.

Little Aqua Vitæ, entrance to Salem Harbor, Massachusetts.—Granite, wooden spindle, and cage at top.

Marblehead Rock, entrance to Marblehead Harbor, Massachusetts.—Granite cone, wooden spindle.

Cat Island, entrance to Salem Harbor, Massachusetts.—Wooden spindle with cask at top.

Half-tide Rock, entrance to Swampscot Harbor, Massachusetts.—Iron spindle, cask at top.

Pig Rocks, Boston Bay, Massachusetts.—Granite pyramid, with wooden spindle and cage at top.

Sunken Island Boston, Bay, Massachusetts.—Granite base, with wooden spindle, and cage at top.

Bird Island, Boston Bay, Massachusetts.—Iron spindle, cage at top.

Deer Island Point, Boston Bay, Massachusetts.—Square granite pyramid.

Great Fawn Bar, Boston Bay, Massachusetts.—Square granite base and granite cone, with iron spindle, and cage at top.

Nix's Mate, Boston Harbor, Massachusetts.—Square granite base, with octagonal wooden pyramid on top.

Spit Beacon, Boston Bay, Massachusetts.—Square granite pyramid.

False Spit, Boston Bay, Massachusetts.—Granite base, with iron spindle, and cage at top.

Point Alderton, Boston Bay, Massachusetts.—Square granite pyramid, with cone at top.

Harding's Ledge, Boston Bay, Massachusetts.—Iron spindle, with wheel at top.

South Beacon, entrance to Scituate Harbor, Massachusetts.—Iron spindle, with two lozenges.

North Beacon, entrance to Scituate Harbor, Massachusetts.—Iron spindle, with two rounds.

Hogshead Beacon, Plymouth Harbor, Massachusetts.—Iron spindle, with arm, cask, and cage at top.

Breakwater Beacon, Plymouth Harbor, Massachusetts.—Square granite base, with wooden spindle, and cage at top.

Duxbury Pier, Plymouth Harbor, Massachusetts.—Square granite base, with granite post on top.

Egg Island Rock, entrance to Wellfleet Harbor, Massachusetts.—Wooden spindle, with cask at top.

Billingsgate Shoal, entrance to Wellfleet Bay, Massachusetts.—Owing to the washing away of the island, the rebuilding of the beacon has abandoned, and a buoy substituted.

Breakwater, entrance to Bass River, Massachusetts.—Unfinished.

Sunken Pier, entrance to Bass River, Massachusetts.—Wooden spindle with cask at top.

Breakwater, entrance to Hyannis Harbor, Massachusetts.—Wooden spindle, four arms, and cask at top. stands on east end of breakwater.

Great Rock, west of Point Gammon, Vineyard Sound, Massachusetts.—Iron spindle, cage at top.

Collier's Ledge, Centerville Harbor, Vineyard Sound, Massachusetts.—Granite base, black spindle, ball and vane.

Lone Rock, entrance to Wood's Hole, Massachusetts.—Iron spindle, at top.

Spindle Rock, entrance to Edgartown Harbor, Massachusetts.—Iron spindle, with a cask at top, surmounted by spindle and vane.

Cormorant Rocks, entrance to Mattapoissett Harbor, Buzzard's Bay, Massachusetts.—Iron spindle, with cage at top.

Range Beacon, entrance Fair Haven Harbor, Massachusetts.—A tetragonal pyramid of iron.

Egg Island, entrance New Bedford Harbor, Massachusetts.—A granite cone, with an iron spindle and vane at the top.

Old Cock, north side of entrance to Buzzard's Bay, Massachusetts.—Iron spindle, cage at top.

Under the appropriation for "day-beacons in Maine and Massachusetts, 1873-'74," operations have been carried on during the past year at the following-named places :

Monument Bar Beacon, on south side of entrance to Beverly Harbor, Massachusetts.—The granite-crib day-beacon at this place has been rebuilt, and filled in with stone nearly to the top. It is pyramidal in form, 17 feet high, 12 feet square at the base, and 3 feet at the top, and is surmounted by a mast and cage, painted black.

Little Haste Beacon, on south side of entrance to Salem Harbor, Massachusetts.—A wooden mast, 35 feet high by 8 inches diameter, has been erected in place of one recently carried away, and painted black.

Great Aqua Vitæ Beacon, Salem Harbor entrance, Massachusetts.—A wooden mast, 22 feet high and 7 inches diameter, with a cage at the top 3 feet high and 26 inches square, has been erected in place of one recently carried away. All painted black.

Little Aqua Vitæ Beacon, Salem Harbor entrance, Massachusetts.—A wooden mast, 25 feet high and 7½ inches diameter, with two prongs at top, and all painted red, has been erected in place of one recently carried away.

Bird Island Beacon, Boston Harbor, Massachusetts.—A 7-inch hole, 19 inches deep, has been made in the center stone, and the latter banded with iron; the iron spindle raised and reset; a wooden cage, 4 feet diameter by 8 feet high, made and placed at the top of the spindle, the iron braces repaired, and the cage, spindle, and braces repainted red.

False Spit Beacon, Boston Harbor, Massachusetts.—A 7-inch hole, 20 inches deep, has been made in the center stone, and the latter banded with iron, the iron spindle raised and reset, a wooden cage made, 4 feet diameter by 8 feet high, and placed at the top of the spindle, a new brace made, and the iron-work, spindle, and cage repainted red.

Collier's Ledge, Centreville Harbor, Vineyard Sound, Massachusetts.—The day-beacon at this place has been rebuilt. It is conical in form, 12 feet diameter at the base, 5 feet at the top, and 18 feet in height, with a wooden staff at the top, surmounted by an open-work ball and vane.

BUOYS.

The buoyage of this district is now in excellent condition. During the past winter most of the buoys were swept from their positions by the ice, and 62, with their appendages, were lost. The others were promptly returned to their stations, and the places of the missing ones supplied by spare buoys on hand for that purpose.

TENDERS.

The steam-tenders Daisy and Verbena have had constant employment, much of it of the roughest kind, and now both of them require extensive repairs. The Daisy is too small to do the work efficiently; and if caught at sea in bad weather, as she is liable at any time to be, is not safe. She should be sold, and her place supplied by a larger and more efficient vessel.

DEPOTS.

The buoys and material at Gulf Island have mostly been removed to Lovell's Island, where we now have excellent facilities for the hand-

ling and storage of buoys, chains, anchors, fuel, and stores of all kinds.

The depot at Wood's Hole for the southern part of the district is in good condition. During the present season the Light-House Board, desiring to do all in its power for the advancement of science, has tendered to the United States Commissioner of Fish and Fisheries the use of the portion of the depots grounds and buildings not at present required for light-house work for the purpose of carrying on his investigations, which offer has been accepted, and the investigations at that place are now going on, but without expense to the Light-House Establishment.

THIRD DISTRICT.

The third district extends from Gooseberry Point, Massachusetts, to include Squam Inlet, New Jersey, and embraces all the aids to navigation on the sea and sound coasts of Rhode Island, Connecticut, and New York, Narragansett and New York Bays, Providence and Hudson Rivers, Whitehall Narrows, and Lake Champlain.

Inspector.—Commodore Stephen D. Trenchard, United States Navy.

Engineer.—Col. I. C. Woodruff, Corps of Engineers, brevet-brigadier general, United States Army.

In this district there are—

Light-houses.....	119
Light-ships.....	9
Day or unlighted beacons.....	39
Fog-signals operated by steam or hot-air engines.....	9
Buoys actually in position.....	427
Buoys for relief and to supply losses.....	615
Steam-tenders for supply and for inspection, Patnam and Cactus.....	2
Steam-tender for engineer purposes, Mistletoe.....	1
Supply-steamer for supplying the light-houses of the Atlantic and Gulf coasts, Fern.....	1

The numbers preceding the names of stations correspond with the "Light-house List of the Atlantic, Gulf, and Pacific Coasts and the Northern and Northwestern Lakes of the United States," issued January 1, 1875.

LIGHT-HOUSES.

126. *Beaver Tail, entrance to Narragansett Bay, Rhode Island.*—During the year all the plate-glass of the lantern was reset, and the two caloric engines of the fog-signal thoroughly overhauled. The mouth-piece of the fog-signal trumpet was broken during the latter part of the year, and a new one was fitted. The station is now in good order. The fog-signal was in operation during the year 623 hours.

130. *Dutch Island, Narragansett Bay, Rhode Island.*—Repairs of a general nature are required at this station, which it is estimated will cost \$1,500. These will be made as soon as practicable.

— *Castle Hill fog-signal, entrance to Newport Harbor, Rhode Island.*—An appropriation of \$10,000 was made by act approved March 3, 1875, for the erection of a fog-signal at this place. An examination of the site was made by direction of the board, but the purchase has not been consummated, as the owners of the property where it is proposed to erect the signal have, within the past year, erected spacious mansions for summer residences, and are opposed to the erection of a signal on their land, which must, of necessity, be at their very doors, and in their opinion would depreciate the value of their property. It seems quite probable that no proper site can be procured in this locality, except by condemnation, under the laws of the State of Rhode Island, and even in

this case the valuation of the land would undoubtedly be far beyond the sum appropriated for the fog signal, and thus the object of the appropriation would be defeated. No other site in the vicinity can be occupied to the same advantage, otherwise the board would ask that the act making the appropriation for this work be modified so as to allow the selection of a different site. There are no positions on either side of Castle Hill, seaward or landward, suitable for such a fog signal, and a selection could only be made of positions on the opposite shore, which would not answer the purpose. A fog-signal is very much needed at this point, but it is not probable that a site can be secured for any reasonable sum.

132. *Muscle-Bed Shoals, Narragansett Bay, Rhode Island.*—This station was seriously damaged by the ice during the past winter, and the rebuilding of the beacon becomes a necessity. The stone pier was moved some four feet by the force of the ice. The light and fog signal have been continued since the damage, but require frequent adjustment to keep the apparatus in running order. The cost of rebuilding the beacon and protecting its base with rip-rap is \$6,000, for which an appropriation is recommended.

136. *Conimicut entrance to Providence River, Rhode Island.*—Early in March last a heavy field of floating ice moving down the Providence River, struck the pier and completely demolished the keeper's dwelling. There were present at the time the keeper and his son, both of whom narrowly escaped with their lives. The keeper lost all his furniture, valued at about \$319. It is recommended that an appropriation be made to re-imburse him to this amount. The destruction of the keeper's dwelling on the pier necessitated the re-occupation of the old house at Nayat Point and the employment of an assistant keeper to insure a proper attendance to the light which is on the opposite side of the channel. The Nayat dwelling was enlarged and considerable repairs made to give accommodation to the keepers. The Conimicut light-station was originally a day-beacon, but was changed so that a light might be shown and a fog-bell sounded. The tower resisted the shock of the ice, but much of the protection-stone at its base was carried away. The pier not having sufficient superincumbent weight, was entirely destroyed. Temporary repairs to the station were made, and stone for protecting the base of the tower is now being placed, but the rebuilding of the pier of greater dimensions and greater stability is necessary. A proper pier and stone-dwelling thereupon it is estimated will cost \$30,000, which amount it is respectfully recommended shall be appropriated for that purpose.

137. *Bullock's Point, Providence River, Rhode Island.*—This station, originally built as a day-beacon, is about to be rebuilt on a larger scale, under an appropriation approved June 23, 1874. Plans and specifications have been approved and contracts entered into for enlarging the pier, and for the materials for the new dwelling house, &c., and the work of getting out stone is already commenced.

140. *Fuller's Rock, and—*

141. *Sassafras Point, Providence River, Rhode Island.*—The purchase of a site for the erection of a dwelling for the keeper of these lights has not been made. The land in the vicinity is being much improved for business purposes, and there is a disinclination on the part of the owners to sell land for a keeper's dwelling, as they fear that the remainder will be depreciated in value. The appropriation of \$5,000, made by act approved June 23, 1874, is still available.

142. *Point Judith, Rhode Island.*—During the year the boiler of the

fog-signal has been duplicated, making the whole of the fog-signal apparatus now in duplicate. The repairs, besides the work required in housing and setting up the new boiler, have been quite extensive, including the patching, retubing, and putting in good condition the old boiler. The number of hours' duration of fog during which the signal was sounded is 776½.

144. *Block Island, (southeasterly,) Rhode Island.*—This station was completed and the light first exhibited from the tower on February 1, 1875. There remains to be completed at the station some protection to the reservoir, to secure an adequate supply of water for the use of the fog-signal, and the fencing of the grounds. For this the funds of the special appropriation made by act approved June 23, 1874, are ample. The signal is in duplicate in all parts except the boiler. A duplicate boiler will be added as soon as practicable. The number of hours of fog during which the signal has been sounded is 801.

— *Block Island Breakwater, Rhode Island.*—The temporary range-lights on the breakwater at this island, maintained by the Engineer Department of the Army during the construction of the breakwater, have become a necessity to navigation, and their maintenance should be transferred to the Light-House Establishment. New and permanent frames for exhibiting the lights should be built, and an estimate therefor is submitted of \$900.

146. *Montauk Point, Long Island, New York.*—Some essential parts of the flashing-apparatus at this station have been renewed. The lantern has been entirely reglazed, and the station painted. The fog-signal has been cleaned and repaired, and the station put in good order. The fog-signal was in operation 748 hours during the year.

147. *Stonington Harbor, Connecticut.*—General repairs have been made to this station during the year, under special appropriation therefor, made by act approved June 23, 1874.

151. *New London Harbor, Connecticut.*—This station has undergone general repairs during the latter part of the year, and the buildings have been painted throughout. The fog-signal engines have been fitted with some new parts. The number of hours during which the signal was in operation during the year was 553.

153. *Race Rock, Long Island Sound, New York.*—The operations during the year have consisted in completing the concrete foundation for the pier, and the laying of the cut-stone courses of the pier and landing-wharf has been commenced. The contractor has not pushed this work during the year with the energy which its importance demands.

154. *Little Gull Island, Long Island Sound.*—A portion of the special appropriation made June 23, 1874, has been applied toward completing the landing. The past severe winter damaged the concrete decking of the pier, causing great loss of rain-fall from the cisterns, and apprehensions were felt lest there should be a deficiency of water for the use of the fog-signals at the station. The damage will be repaired at an early day. The number of hours during which the fog-signal was in operation was 651.

159. *Saybrook, mouth of Connecticut River, Connecticut.*—A striking apparatus for the fog-bell at this station has been put up during the year, and the bell hung in a better position. This station has undergone general repairs, and is now in good condition.

165. *Falkner's Island, Long Island Sound, Connecticut.*—The recommendations made in the last annual report for a powerful fog-signal and for the protection of the bank, which is washing away by the abrasion of the sea, is renewed. On February 7th the steamer E. A. Wood-

ward, of Norwalk, from Providence for New York, ran aground on the reef north of the island. The fog-bell is wholly inadequate for the wants of navigation, and a steam-signal of the most approved pattern should be established. The estimated cost of protecting the site and establishing a steam fog-signal is \$7,500, for which an appropriation is recommended.

168. *Southwest Ledge, entrance to New Haven Harbor, Connecticut.*—The operations under the contracts for building a light-house at this station have been confined to the completion of the foundation-tube, filled with concrete, and the commencement of the manufacture of the iron superstructure, which, it is feared, will be completed too late to be erected this season.

171. *Middle Ground, Stratford Shoals, Long Island Sound, New York.*—The contract for the concrete foundation and stone pier was made too late in the last season to justify commencement of the work at that time. During the winter large accumulations of gravel were made within the riprap ring. The removal of this gravel became a necessity under the plan proposed for the foundation and pier, and for the stability of the structure. This caused delay in the commencement of the contractor's operations, who had collected material for concrete, and had received a quantity of the heavy pier stone from eastern quarries. It is expected that the laying of the concrete will be completed by the end of July, and the commencement of the courses of cut-stone work of the pier will be made in August. Much of the first course of the pier has already been brought to the site, with the view of an early beginning, and large quantities of the other courses of cut-stone have been shipped from the quarries, and are now stored at convenient distances from the work.

173. *Bridgeport, entrance to Bridgeport Harbor, Connecticut.*—The work of coping the granite breakwater, which protects this light-station, by heavy blocks of stone has been completed during the year by contract, made under the appropriation of Congress therefor.

178. *Lloyd's Harbor, north shore of Long Island, New York.*—The protection of the site of this light-house from the abrasion of the sea by an enrockment of large stones has been completed during the year, and general repairs made at the station.

— *Cold Spring Harbor, north shore of Long Island, New York.*—An appropriation of \$20,000 was made by act approved March 3, 1875, for building a light-house or range-lights. The purchase of land for sites of the range-lights proposed for marking the channel has not been made, because of objections by one of the owners of the land. In case the purchase be made, the lights cannot be erected during the present year, as cession of jurisdiction cannot be secured from the State of New York until some time subsequent to January next.

182. *Stepping-Stones, Long Island Sound, New York.*—The operations at this station have been limited to the completion of the riprap foundation. A contract for the concrete foundation, granite pier, dwelling, and tower has been made, and the material for the work is being prepared. The sheltered position of the site will admit of the continuance of operations until late in the season, and it is thought that the contractor will fulfill his engagement to complete the work within the time required, namely, one year from the time of actual commencement.

183. *Throgg's Neck, Long Island Sound, New York.*—This station was in a dilapidated condition, and should have been rebuilt, as recommended, last year. In the absence of an appropriation for that purpose, how-

ever, repairs have been made during the present year, and are now in progress to put the building in a condition fit for habitation.

190-191. *Highlands of Navesink, New Jersey.*—The repairs and fencing authorized under the appropriation of June 23, 1874, have been completed, and the station is in good order, with the exception of the roadway to the landing.

193. *East Beacon, Sandy Hook, New Jersey.*—The brush jetties for protecting the beach and station from the encroachments of the sea have fulfilled in a great measure the purpose intended. It is found that a more secure method of fortifying the ends is necessary by means of a few piles. A siren of improved pattern was purchased during the year and put up at this station. The number of hours during which the signal was in operation was 531.

194. *West Beacon, Sandy Hook, New Jersey.*—The rebuilding of the crib-work protection at this station and its extension, for which there is an appropriation of \$6,000, will be commenced as soon as a working party now at Sandy Hook, East Beacon, shall have finished work there.

204. *Robbin's Reef, New York Harbor, New York.*—New and improved parts have been fitted to the fog-bell striking-machine, and general repairs and improvements have been made, for the greater comfort of the keeper, as well as the efficiency of the station. The board is now making experiments in the use of mineral oil at this station.

210. *Stony Point, Hudson River, New York.*—The fog-bell frame at this station is being changed, preparatory to erecting a striking machine in place of the old apparatus at the station, which was inefficient. The materials have all been ordered, and the changes will be made during the month of August.

213. *Rondout, Hudson River, New York.*—The dike on the north side of the entrance to Rondout Creek needs a light to prevent collision of passing vessels. During the construction of the dike it was lighted by the Engineer Department of the Army. Its maintenance should now devolve upon the Light-House Establishment. If the dike itself is substantial enough for the base of a frame support, it will cost but a small amount, estimated at \$1,600. If the light be built on a separate foundation of piles, behind the dike, which is preferable on account of security from passing vessels, the cost will not be less than \$3,200. An appropriation of the latter amount is asked to establish this light.

215. *Hudson City, Hudson River, New York.*—The structure has been completed during the year, and the light was first exhibited on November 1, 1874.

487. *Split Rock, Lake Champlain, New York.*—This station was in a dilapidated condition, and unfit for habitation. Some repairs have been made, but this is only a temporary expedient. There should be a new dwelling-house, the estimated cost of which is \$6,000.

489, 490. *Burlington Beacons, Burlington Breakwater, Vermont.*—The dwelling-house for the keeper of these beacons has been completed. The two beacons have been moved to the extremities of the breakwater.

491. *Colchester Reef, Lake Champlain, Vermont.*—The enrockment for the protection of the foundation of this station has been completed during the present summer.

REPAIRS, ETC.

At each of the following stations in the third district, repairs, more or less extensive, have been made during the year :

126. *Beaver Tail, Rhode Island.*

128. *Newport*, Rhode Island.
129. *Rose Island*, Rhode Island.
130. *Dutch Island*, Rhode Island.
131. *Poplar Point*, Rhode Island.
132. *Muscle Bed Shoal*, Rhode Island.
133. *Prudence Island*, Rhode Island.
134. *Bristol Ferry*, Rhode Island.
135. *Warwick*, Rhode Island.
136. *Conimicut*, Rhode Island.
- , *Nyatt Point*, Rhode Island.
137. *Bullock's Point*, Rhode Island.
139. *Pumham Rock*, Rhode Island.
142. *Point Judith*, Rhode Island.
143. *Block Island*, Rhode Island.
146. *Montauk Point*, New York.
147. *Stonington*, Connecticut.
149. *Morgan's Point*, Connecticut.
150. *North Dumpling*, Connecticut.
151. *New London*, Connecticut.
154. *Little Gull Island*, Connecticut.
156. *Plum Island*, Connecticut.
158. *Cedar Island*, New York.
159. *Saybrook*, Connecticut.
161. *Brockway's Reach*, Connecticut.
164. *Horton's Point*, New York.
165. *Faulkner's Island*, Connecticut.
166. *New Haven Harbor*, Connecticut.
167. *New Haven Long Wharf*, Connecticut.
169. *Stratford Point*, Connecticut.
172. *Old Field Point*, New York.
174. *Black Rock*, Connecticut.
175. *Penfield Reef*, Connecticut.
176. *Norwalk Island*, Connecticut.
177. *Eaton's Neck*, New York.
178. *Lloyd's Harbor*, New York.
179. *Great Captain's Island*, Connecticut.
180. *Execution Rocks*, New York.
181. *Sand's Point*, New York.
183. *Throgg's Neck*, New York.
184. *North Brother Island*, New York.
186. *Great West Bay*, New York.
187. *Fire Island*, New York.
- 190, 191. *Highlands of Navesink*, New Jersey.
192. *Sandy Hook*, New Jersey.
193. *Sandy Hook, East Beacon*, New Jersey.
195. *Conover Beacon*, New Jersey.
196. *Chapel Hill*, New Jersey.
197. *Point Comfort*, New Jersey.
198. *Waackaack*, New Jersey.
199. *Elm Tree*, New York.
200. *New Dorp*, New York.
201. *Princess Bay*, New York.
202. *Fort La Fayette*, New York.
203. *Fort Tompkins*, New York.
204. *Robbins' Reef*, New York.
205. *Fort Columbus*, New York.

- 206. *Bergen Point*, New Jersey.
- 208. *Passaic*, New Jersey.
- 210. *Stony Point*, New York.
- 214. *Saugerties*, New York.
- 216. *Four-Mile Point*, New York.
- 217. *Coxsackie*, New York.
- 218. *Stuyvesant*, New York.
- 220. *New Baltimore Dyke*, New York.
- 222. *Coeyman's Bar*, New York.
- 223. *Roha Hook*, New York.
- 225. *Nine Mile Tree*, New York.
- 226. *Cow Island*, New York.
- 229. *Cross Over*, New York.
- 230. *Cuyler's Dyke*, New York.
- 486. *Barber's Point*, New York.
- 487. *Split Rock*, New York.
- 488. *Juniper Island*, New York.
- 491. *Colchester Reef*, New York.
- 496. *Point aux Roches*, New York.
- 498. *Windmill Point*, New York.
- . *Light-House Depot*, New York.

LIGHT-SHIPS.

125. *Brenton's Reef*, No. 11, off *Brenton's Reef*, entrance to *Newport Harbor*, *Rhode Island*.—Since the last report this vessel has received new casing for pumps, cast-iron whelps for windlass, and sundry other small matters. She is in need of extensive repairs, and will soon be taken off her station for that purpose. The estimated cost is about \$18,000. During the past winter she held her ground against masses of floating ice without a parallel in many years.

148. *Eel Grass Shoal*, No. 25, off *Mystic*, *Connecticut*, in *Fisher's Island Sound*.—This vessel has had no repairs since the date of last report. She is unsound, and too small for the service. The cost of necessary repairs is estimated at \$6,000.

152. *Bartlett's Reef*, No. 13, off *New London*, *Connecticut*, in *Long Island Sound*.—This vessel was carried from her station by the ice and was towed into *New London*. Her metal sheathing was repaired, sundry minor defects remedied, and the vessel was then returned to duty after an absence of twelve days. Some of her timbers are unsound, but she is in a sufficiently good condition for another year's service.

163. *Cornfield Point*, No. 12, *Long Island Sound*, off the mouth of the *Connecticut River*.—This vessel has been thoroughly repaired, at a cost of \$16,438.33. She has been furnished with two mushroom-anchors and one hundred and eighty-five fathoms of chain. She was, during the winter, carried from her station by ice; and the cost of repairing her sheathing amounted to \$731.25. Total expenditure upon this vessel during the year, \$19,523.72.

170. *Stratford Shoal*, No. 15, on *Middle Ground*, off *Stratford Point*, *Long Island Sound*.—This vessel was carried from her station by ice on February 9, and went ashore near *Orient*, *Long Island*. She was hauled off by the tenders *Cactus* and *Mistletoe*, and was towed to *New London*, where it was found that she had sustained no serious damage. Her metal, boats, berth-deck, and pump-boxes were repaired, at a cost of \$301.91. The vessel, however, is much decayed, and to put her in good condition will cost \$15,000.

188. *Sandy Hook Light-Ship, No. 16, off entrance to New York Bay, six miles from Sandy Hook and Highlands of Navesink-Lights.*—This vessel during the past year received a new deck; her top sides were recalced, and she was otherwise overhauled, at a cost of \$1,723.29. She is now in good condition, and, as heretofore, is creditably kept. Total expenditure upon this vessel, \$3,072.52.

Light-vessel No. 17.—This vessel, when on station temporarily at Stratford Shoal, was damaged by ice. She was repaired at a cost of \$1,609.51. She is now doing duty on Brenton's Reef, and is in a sound condition. The total cost of her repairs during the year was \$3,826.76.

Light-vessel No. 20.—This vessel is now at the light-house depot, Staten Island. Considerable repairs are needed, the estimate for which is \$2,500.

189. *Wreck of the "Scotland," Light-vessel No. 23, off Sandy Hook.*—This vessel was authorized by act of Congress, approved June 23, 1874, and an appropriation of \$40,000 was made for that purpose. As the vessel was much needed upon the station, and a considerable time must necessarily elapse before one could be built, an old vessel which had been used for a relief was placed there, and the light exhibited for the first time on the evening of September 10, 1874, giving great satisfaction to the coasting-vessels trading to and from New York. The old vessel now upon the station is in need of slight repairs, which it is estimated will cost \$2,500.

New light-vessel, No. 39.—This vessel, built under contract with David Carll, of City Island, N. Y., was successfully launched on June 5th. She is now at New London, receiving on board her boilers and the machinery for a fog-signal. She will, when completed, be placed upon Sow and Pigs Reef, western entrance to Vineyard Sound.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

126. *Beaver Tail, Rhode Island.*—A first-class Daboll trumpet, operated by 24-inch Ericsson hot-air engine, duplicated.

142. *Point Judith, Rhode Island.*—First-class steam-siren, duplicated.

144. *Block Island light-station, southeasterly.*—First-class steam-siren in duplicate.

146. *Montauk Point, New York.*—First-class Daboll trumpet, operated by 24-inch Ericsson hot-air engines, in duplicate.

151. *New London, Connecticut.*—Second-class Daboll trumpet, operated by 18-inch Ericsson caloric engines, in duplicate.

154. *Little Gull Island, New York.*—Second-class steam-siren, in duplicate.

177. *Eaton's Neck, New York.*—Second-class steam-siren, in duplicate.

180. *Execution Rocks, New York.*—Third-class Daboll trumpet, operated by 18-inch Ericsson hot-air engine, in duplicate.

193. *Sandy Hook, (East Beacon,) New Jersey, entrance to New York Bay.*—First-class steam-siren, in duplicate.

—, *New light-ship, No. 39.*—The experiment of operating a steam fog-signal on board a light-ship will be tried in this vessel. The machinery for the purpose will be two boilers, a whistle-boiler, and an evaporating-boiler of locomotive tubular form, distillers, circulating and feed pumps, and horizontal non-condensing steam engine operating a whistle twelve inches in diameter. It is proposed to place her, when completed, which will be late in the autumn, at the western entrance

Vineyard Sound, to mark Sow and Pigs Rocks, where a fog-signal is much needed.

Duration of fog, characteristics of signal, and expenditure of stores at the fog-signal stations in the third district for the year ending June 30, 1875.

Name and number of station.	Duration of fog, hours.	
126. Beaver Tail.....	622½	1
142. Point Judith.....	776½	7
144. Block Island.....	801	9
146. Montauk Point.....	744	2
154. Little Gull Island.....	651	0
151. New London.....	553½	
177. Eaton's Neck.....	487	7
180. Execution Rocks.....	368½	
193. Sandy Hook.....	531	0

DAY OR UNLIGHT

2. *South Point of Rose Island, Narragansett Bay.*—The beacon, consisting of a granite structure carried away by the ice during the past winter, and an iron spindle and cage have been erected.

It is estimated that it will cost, to remove and surmounting spindle and cage, \$4,000, which is recommended.

— "Rhode's Folly," Pawcatuck Bay. — A beacon should be established at this place.

14. *West or Wicopesset Rock, entrance to Buzzards Bay.*—The spindle was carried away during the past winter, and another spindle and cage-work.

24. *Sand's Spit, Sag Harbor, New York.*—The beacon destroyed by ice during the past winter.

Measures have been taken for temporary relief by placing a large granite block on the riprap and placing in the block an iron spindle. The cost of building the beacon on a granite pier and of erecting proper enrockment is estimated at \$10,000, which is asked.

37. *Success Rock, near Sand's Point.*—The beacon destroyed during the year by the ice. The spindle was placed on the rock where it was pierced by the ice.

A party has been engaged for some time to remove the rock, and it is expected the spindle will be placed by the month of August.

BUOYA

During the past winter, navigation was impeded in extraordinary quantities all the routes of travel. Perhaps in no previous season so much was placed than during the protracted cold weather, and the constant employment of the steam

the greater number. The value of buoys and attachments lost was about \$9,000. In the majority of cases the buoys were found to have parted their chains or mooring-loops, proving them to have been well moored, and that their displacement was the result of the resistless force of the moving fields of ice, sweeping down upon them with the full force of the tide. During the year there have been purchased, to supply losses, 270 iron buoys and their appendages, at a cost of \$59,996.21, the cost of buoy service in this district alone being \$69,884. There is now on hand a sufficient stock of buoys to supply all ordinary losses.

TENDERS.

The tenders in this district are in fair condition, and are sufficient to properly perform the work required.

DEPOTS.

Light-House Depot, Staten Island, New York.—The general work of repairs and grading of the grounds has been continued during the year. A duplicate engine for the use of the lamp-shop has been put up during the year, and an additional building for its housing. The roadway outside the northern wall became so bad as to seriously impede travel for the teams, &c., having business with the depot. Repairs were therefore made to some extent. Additional facilities and improvements have been made in the testing-room of the lamp-shop for experiments. Repairs of the wharves, where urgently needed, have been made. At present the barrels of oil, when received, are placed on skids in the yard. This exposure causes loss of oil. The enlargements recommended would increase the room for storage, which is inadequate. Many articles of second hand, or condemned, or bulky nature, which are now put in store with the supplies, embarrassing the work going on there, might be stored in the oil-shed if enlarged as recommended. The water continues to come through the roof of the oil-vault during rainy weather, and particularly when the frost leaves the ground in the spring. One of the storage-tanks has been repaired during the year. They are now all in good order.

In consequence of the improvements made upon the land adjoining the depot on the south, and the consequent changes to be made in the grading of portions of the depot-grounds, referred to in the last annual report, the recommendation then made for an appropriation of \$10,000 is herein renewed.

The estimate for commencing the enlargement of the basin and for renovating the wharves, &c., and for a brick addition to the oil-shed, viz, \$50,000, is also renewed.

New London depot.—It is recommended that the passage-way from Bank street to the water lot, purchased by the Light-House Establishment, at New London, Connecticut, and which is the right of way secured to the United States in connection with that purchase, be walled along the east side. The passage-way should also be properly paved. The estimated cost of these improvements is \$3,000.

This depot, in view of its central position, and of the facilities it affords, is invaluable in its service to the district, and its enlargement is a matter of necessity; for frequently there are assembled there the three tenders, relief light-ship, and two or three other vessels; besides this, the number of fog-signals is constantly increasing, and a depot for fuel required by them is here almost indispensable.

Lens-apparatus, &c., received at and delivered from light-house depot, Staten Island; also number of cases in which the lenses were received and delivered from July 1, 1874, to June 30, 1875.

	First order.	Second order.	Third order.	Three and one-half order.	Fourth order.	Fifth order.	Sixth order.	Steamer lenses.	Canal and other lenses.	Lamps.	Totals.
Received	1	1	.....	.....	6	2	1	.....	3	1	15
Delivered	2	2	1	.....	9	3	4	.....	7	1	29
Total	3	■	1	.....	15	5	5	.....	10	2	44
Cases received	26	21	.....	.....	30	4	4	.....	34	3	122
Cases delivered	32	61	17	.....	64	9	11	.....	13	■	210
Total cases	58	82	17	.....	94	13	15	.....	47	6	332

List of boxes, barrels, bundles, packages, cans, kegs, &c., exclusive of lenses, received at and shipped from light-house depot, Staten Island, from July 1, 1874, to June 30, 1875.

	Boxes.	Barrels.	Packages.	Bundles.	Cans and kegs.	Total.
Received	2,416	4,518	6,424	737	235	14,330
Delivered	2,241	4,055	7,071	180	■17	13,754
	4,657	8,573	13,495	917	442	28,084

List of articles manufactured and repaired in lamp-shop at light house depot, Staten Island, from July 1, 1874, to June 30, 1875.

18
79
—
97

FOURTH DISTRICT.

The fourth light-house district extends from Squam Inlet, New Jersey, to and including Metomkin Inlet, Virginia. It includes the sea-coast of New Jersey below the highlands of Navesink, the bay coasts of

New Jersey and Delaware, the sea-coasts of Delaware and Maryland, and part of the sea-coast of Virginia.

Inspector.—Commander George B. White, United States Navy.

Engineer.—Lieut. Col. W. F. Raynolds, Corps of Engineers, brevet brigadier-general, United States Army.

In this district there are :

Light-houses.....	20
Light-ships.....	4
Fog-signals operated by steam or hot-air engines.....	0
Day or unlighted beacons.....	0
Buoys actually in position.....	113
Spare buoys for relief and to supply losses.....	142
Tenders (steam) for inspection, Violet.....	1
Tenders (steam) for construction and repairs, Rose.....	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1875.

231. *Barnegat, sea-coast of New Jersey*.—During the very cold weather of last winter, the mechanical lamps which had been in use at this station for many years became unserviceable, and their place was supplied by new lamps of the Funck pattern. Electric bells for calling the relief-keeper have also been placed in position.

232. *Tucker's Beach, entrance to Little Egg Harbor, New Jersey*.—The tower at this station has been cement-washed, and the lantern painted. A boat and buoy house is now being built. The dwelling is a one-story brick building, outside dimensions 35 by 20 feet, and contains but two rooms besides the attic. The accommodations for the keepers are entirely inadequate, and a new one should be built. An appropriation of \$8,000 is asked for this purpose.

233. *Absecum, sea-coast of New Jersey*.—The semi-monthly measurements of the beach have been continued. No important changes have occurred. Electric bells for calling relief or assistance have been placed in the tower, and add greatly to the efficiency of the station. The front site has been raised to the city grade, and new curbing put down along the sidewalk.

234. *Hereford Inlet, north end of Five-mile Beach, coast of New Jersey*.—On August 9, 1874, John March, the keeper of this station, was drowned by the capsizing of his boat, on returning from the main-land to his station. Repairs only of a general nature have been made during the past year.

237. *Cape Henlopen, entrance to Delaware Bay, Delaware*.—This tower has been repainted, new pumps for the cistern supplied, and workmen are now engaged in making repairs to the keeper's dwelling, and tower. The lantern is of the old style, and obscures a large quantity of light. It is the only one of this kind in the district. The light being a very important one, a lantern of the most modern construction should be supplied. An appropriation of \$8,000 is asked for that purpose.

238. *Cape Henlopen Beacon, Cape Henlopen, Delaware*.—Complaint having been made of the want of brilliancy of this light, a double-wick burner was placed in the apparatus with satisfactory results. The repairs authorized by act approved March 3, 1875, for this station, are now being made. An appropriation of \$12,000 was made by the same act for establishing a steam fog-signal here, which work is now in progress. It is proposed to place duplicate sirens at this station.

240. *Mispillion Creek, Delaware Bay, Delaware*.—At the date of the last annual report designs were in preparation for additions to the pres-

ent structure under an appropriation made by act approved June 23, 1874. This work has been completed. The keeper's dwelling has been entirely remodeled, four good rooms having been added, and a good brick cistern built. This site is subject to overflow by the tide, and can only be protected by a properly-constructed dike, which would cost about \$4,000.

— *Joe Flogger Shoal, Delaware Bay, Delaware.*—The channel between Joe Flogger Shoal and Miah Maul Shoal is about $1\frac{1}{4}$ miles broad, through which careful navigation is required at night, and a light on the lower end of the former would enable vessels to go through safely. There is a small bank, with 14 feet of water on it, southeast by compass, and distant about one mile from Joe Flogger Shoal, which can be removed for much less than it would cost to properly mark it. About seven miles above the lower end of Joe Flogger Shoal and on the opposite side of the channel is Cross Ledge Shoal, on which is now being constructed a light-house to take the place of the light-ship. It is suggested that when the light is established at Cross Ledge, authority be given the Light-House Board to place the light-ship near the lower end of Joe Flogger Shoal.

241. *Brandywine Shoal, Delaware Bay.*—The fog-bell-striking machinery has been repaired and adjusted, and additional motive-weight supplied. This structure stands in the middle of Delaware Bay, and has to resist the action of large fields of moving ice. It is an iron screw-pile structure, surrounded by additional piles, which serve as ice-breakers. It was built in 1849. The original number of fender-piles was 30, made of wrought iron, 5 inches in diameter, and screwed about 10 feet into the shoal, braced and tied together above water. In 1857 an outer row, consisting of 38 piles, was added, and a substantial wooden platform built over the entire space occupied by them. Since 1857, the structure has remained in substantially the same condition, without important repairs until the season of 1874, when the wooden platform was renewed. During the past winter, which was one of the most severe ever known, the down-stream pile of the ice-fender was broken off by the ice at flood-tide. The structure having stood eight years without the outer row of piles, it is not thought that the loss of one of them endangers its stability to such an extent as to cause apprehension for its safety. Iron piles, as a rule, are not suitable where they are subjected to the force of large masses of moving ice. In the case of this light-house, the fender-piles being only 5 inches in diameter, have necessarily become considerably weakened by rust. Ultimately the structure will doubtless require further additional protection, either by a renewal of the iron piles, or by a riprap of loose stone thrown in around them.

242. *Maurice River, New Jersey.*—This station has been supplied with new lamps and a new oil-house has been erected. A water-tank and pump have been supplied, a small store-house and boat-house built, and supplied with blocks and rigging for hoisting the boat.

This work was done under the appropriation made by act approved March 3, 1875, for general repairs at this station.

243. *Egg Island, Delaware Bay, New Jersey.*—This station is in need of slight repairs. The site is washing away, so that ordinary high tide comes within a few feet of the building. It should be protected with stone, or additional land purchased, the cost of which, together with repairs required, would be \$1,500, and an appropriation therefor is asked.

245. *Cross Ledge, Delaware Bay, New Jersey.*—Contract for the erection of the foundation-pier of this structure was entered into on the 8th of September, 1874, after having duly advertised for bids. Work was

promptly commenced, and the contractor succeeded in getting in as much riprap and small stone as the estimate called for before the work was stopped by the ice. On resuming work in the spring, it was found that the sand around the site had been to a large extent washed away, and a very material settling of the riprap had taken place. This was anticipated, but the extent of it could not be foreseen. The only remedy was to go on putting in stone until stability was secured. This has been done, and the laying of cut stone has progressed to the completion of the second course. It is believed that the pier will be completed in time to place a temporary structure containing a light upon it this fall. The total amount of riprap and small stone placed in it up to this time is 175,856 cubic feet. The original estimate for this work was \$125,000, (see Report of Light-House Board for 1872,) of which amount but \$75,000 has been appropriated. It is expected that this amount will be sufficient to complete the pier. The superstructure will then have to be built. To do this and give additional protection to the site will require an appropriation of \$25,000, which is recommended. This is \$25,000 less than the original estimate.

246. *Mahon's River, Delaware Bay, Delaware.*—The site of this station having been almost entirely washed away, a new one was purchased, and the erection of a new structure was commenced under the appropriation made by act approved June 23, 1874. Work is now progressing satisfactorily, and the structure will be completed before the end of the season. The new site, while quite as good for the purpose of navigation, is much more accessible, and comparatively free from the action of the water.

247. *Ship John Shoal, Delaware Bay, New Jersey.*—Considerable delay in the commencement of this structure was caused by the difficulty of procuring title to the site and cession of jurisdiction by the State to the United States. These difficulties having been overcome, the erection of the light-house was commenced during the latter part of August, and the iron caisson was sunk on the 28th of October, 1874. The caisson was filled with concrete, and a temporary structure placed upon it, from which a light was exhibited for the first time on the evening of the 29th of November of that year. The quantity of riprap placed around this structure was largely in excess of what was estimated as necessary. The past winter was one of great severity, and the structure was probably subjected to as severe a test as it will ever be again. This it passed through unharmed. The keepers, however, became alarmed for their personal safety, and abandoned their posts on the 18th of January, 1875. Owing to the quantity of ice in the Delaware, it was impossible to reach the work again until the 13th of March, when it was found unharmed, and the light was re-exhibited. This structure is a simple cast-iron cylinder, 24 feet in diameter, filled with concrete, and resting on the top of piles cut to a level of 22 feet below ordinary high-tide. It is kept in place by its own weight and the riprap of loose stone placed around it. The keepers report that the vibration of the structure when struck by the ice was so great that they considered it unsafe. An additional quantity of riprap will be required, and a contract has been entered into for placing 2,000 tons additional, during the present season. The original estimate for this work was \$125,000, of which \$75,000 has been appropriated. It is proposed to place on top of it, as now finished, a keeper's dwelling and a lantern, both of cast iron. The floor of the dwelling will be about 15 feet above high-tide. To complete the structure will require an additional appropriation of \$25,000, which is \$25,000 less than the original estimate.

248. *Cohansey, Delaware Bay, New Jersey.*—As stated in the last annual report, the buildings at this station are in a dilapidated state, and should be rebuilt.

Liston's Tree ranges, Delaware Bay, Delaware.—By act approved March 3, 1875, an appropriation of \$55,000 was made for two sets of range-lights at or near Liston's Tree, Delaware Bay. As the proper location for these ranges could only be determined by a careful survey, the Superintendent of the Coast Survey was requested to make it. As soon as it is completed steps will be taken to procure sites and erect the light-houses at as early a day as practicable.

250. *Reedy Island, Delaware Bay, Delaware.*—The characteristic of this light was changed during the past year from fixed red to fixed white, varied by red flashes; a fixed white light being shown for sixty seconds, followed by five red flashes at intervals of twelve seconds. By act approved March 3, 1875, the appropriation made by previous act of Congress for rebuilding the keeper's dwelling at this station is made applicable to the construction of Liston's Tree ranges, and provides that when the Liston's Tree ranges are established, the light at Reedy Island shall be discontinued.

252. *Bulkhead Shoal ranges, Delaware Bay.*—At the date of the last annual report a survey had been made, and the location of the range-lights fixed; the necessary steps to secure title and cession of jurisdiction had been commenced. It was found, however, impossible to purchase the sites selected for these ranges at reasonable rates. Proceedings were therefore commenced in the superior court of Newcastle County, Delaware, to have the land condemned under the State laws, but the awards of the jury, in the several cases, were considered by the board as exorbitant, being largely in excess of the prices at which they had previously been offered by their owners, and were rejected, and orders were given to examine into the practicability of locating the lights at other points. It was ascertained that one of the ranges could be placed on the New Jersey shore, and negotiations were commenced for the purchase of sites. The ranges will now be located, one on the Delaware side, and the other on the New Jersey side of the river. Plans have been prepared, and as soon as the titles to the sites are secured, and cession of jurisdiction obtained, work will be prosecuted without delay. An appropriation of \$8,000 for a light-house on or near the south end of Pea Patch Island was made by act approved March 3, 1873. The building of the Bulkhead ranges will render this light unnecessary. It is therefore suggested that the appropriation for Pea Patch Island be made available for expenditure on the Bulkhead ranges if necessary.

254. *Fort Mifflin, Delaware River, Pennsylvania.*—Additional riprap stone has been placed around this structure to replace that carried away by the ice during the past winter. The fourth-order lens taken from Reedy Island has been put in good order and placed at this station, and a Funck lamp supplied, the sixth-order lens formerly in use having been removed and sent to the depot at Staten Island. Additional riprap will be required at this station during the present year.

Schuylkill ranges, Schuylkill River, Pennsylvania.—An appropriation of \$15,000 for range-lights at the mouth of the Schuylkill River was made by act of Congress approved March 3, 1875. Surveys to determine the proper location have been made. Designs for the structures have been prepared and approved, and their erection is now in progress. They will be finished during the present season. The sites for structures fall on the reservation of League Island naval station, and authority has been obtained from the Secretary of the Navy for their occupation.

Cherry Island Flats, Delaware River.—There is a bad shoal at this point, with a narrow channel on either side. It should be marked by a light or lights, the exact positions of which can only be determined by a survey. It is recommended that an appropriation of \$50,000 be made for a light or lights to guide past this shoal.

REPAIRS.

At each of the following-named light-stations repairs and renovations more or less extensive have been made since the last annual report :

- No. 231. *Barnegat*, Barnegat Inlet, New Jersey.
- No. 232. *Tucker's Beach*, Little Egg Harbor Inlet, New Jersey.
- No. 233. *Absecum*, Absecum Inlet, New Jersey.
- No. 236. *Cape May*, entrance to Delaware Bay, New Jersey.
- No. 237. *Cape Henlopen*, entrance to Delaware Bay, Delaware.
- No. 238. *Cape Henlopen beacon*, entrance to Delaware Bay, Delaware.
- No. 239. *Delaware Breakwater*, entrance to Delaware Bay, Delaware.
- No. 240. *Mispyllion Creek*, entrance to Mispyllion Creek, Delaware Bay.
- No. 241. *Brandywine Shoal*, Delaware Bay.
- No. 242. *Maurice River*, entrance to Maurice River, New Jersey.
- No. 243. *Egg Island*, Delaware Bay, New Jersey.
- No. 248. *Cohansey*, entrance to Cohansey Creek, New Jersey.
- No. 249. *Bombay Hook*, Delaware Bay, Delaware.
- No. 250. *Reedy Island*, Delaware Bay, Delaware.
- No. 253. *Christiana*, entrance to Christiana River, Delaware.
- No. 254. *Fort Mifflin*, Delaware River, Pennsylvania.
- No. 555. *Fenwick's Island*, coast of Delaware, Delaware.
- No. 257. *Assateague*, coast of Virginia, Virginia.

LIGHT-SHIPS.

235. *Five Fathom Bank light-ship No. 37, on Five Fathom Bank, off the capes of Delaware.*—In July, 1874, this vessel was brought in for repairs, her place being temporarily supplied by light-ship No. 18, and she was thoroughly overhauled, caulked from her copper up, including decks, a new mast put in, and an extra strip of copper put on. She was hauled out, copper repaired where necessary, and placed in good condition in every respect, at a cost of \$2,143.03.

244. *Upper Middle or Cross Ledge light-ship No. 19, Delaware Bay.*—Last August it was found that the mainmast of this vessel was very much decayed in the partners, and No. 18 was placed upon the station in her place. She was then brought to the depot and a new mast put in. Some repairs were made to her copper, and she resumed her station early in October. On January 14, 1875, she was driven from her station by heavy ice, and took refuge behind Delaware Breakwater. Notwithstanding the great importance of this vessel, she was unable to resume her station until March 26, having been off her station more than two months. On February 11 the ice in the breakwater broke up and dragged a large fleet of vessels at anchor there to sea, and among them the Cross Ledge light-ship. She was carried about five miles to sea, when she was taken in tow by one of the Reading Coal and Iron Company's steamers, and brought in. On the 25th of March, the lower part of the bay became clear of ice, and the master promptly left the breakwater, under sail, and reached his station before the steamer sent to tow him arrived. This vessel is in need of extensive repairs.

It is expected that a light will be shown from the light-house now being built at Cross Ledge this season, when the services of this vessel will no longer be required at this place.

256. Winter Quarter Shoal light ship No. 24, off the coast of Virginia.—This ship was placed in position November 15th, 1874, and has been of great advantage to the coasting-trade. She is moored in 11 fathoms of water, and in one of the most exposed positions on the Atlantic coast.

Light-ship No. 18.—Last summer this vessel was placed on the Five Fathom Bank Station while No. 37 was brought in and thoroughly overhauled. Later in the season, she relieved the Cross Ledge light-ship while some necessary repairs were made upon her. A thorough examination of this vessel has recently been made and she has been found unworthy of repair. Steps have been taken to sell her at auction and turn the proceeds into the Treasury.

Light-vessel No. 40 has been built at Wilmington, Delaware, under a contract with the Jackson & Sharp Company, made September 25, 1874, for \$39,200. She was launched April 20, 1875, and received from the contractors May 26, 1875. The boilers for steam fog-signal will be built and put in by Messrs. Hilles & Jones, of Wilmington, Delaware, under a contract dated March 3d, 1875, for \$5,850. The vessel will be completed and ready to go upon her station by the middle of August.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog signals operated by steam or hot-air engines in this district. That at Cape Henlopen, for which an appropriation has been made, is not yet completed.

BUOYAGE.

The following changes have been made in the buoyage of the district, viz:

A third-class black spar-buoy was placed at the mouth of the Schuylkill River to mark the turning-point for vessels bound up the river. Two third-class spars, one red and one black, were placed on either edge of Cherry Island Flats Shoal to mark the two channels. One second-class spar wreck-buoy was placed on the wreck of the schooner sunk in the main ship-channel near Dan Baker Shoal. One second-class can-buoy, painted green, with word "Wreck" upon it, was placed on the wreck of bark Cienfuegos, about two miles outside of Cape Henlopen, and directly in the track of southern-bound steamers.

The Ship John Shoal buoy has been removed, the establishment of a light at this point rendering its longer continuance there unnecessary.

Last winter was very severe on the spar-buoys in Delaware Bay and River. Nearly all of them were so badly cut as to render them unfit for further use. Two first-class and two second-class iron buoys were carried to sea by the ice from the shoals off the capes of Delaware; but all save one second-class buoy were recovered and replaced by the tender Violet.

TENDERS.

The steam-tender Violet has been actively engaged during the past year. She is entirely too small for work on this exposed coast—taking supplies to light-vessels, towing them into position, attending outside buoys, transporting supplies to inlets and attending to buoys in them,

or for purposes of inspection, which require her to go outside the capes of the Delaware. One of the light-ships is sixty miles from the capes, and the other eighteen, and there are five important buoyed inlets, besides fourteen sea-buoys, other than the entrance-buoys, which require constant attention and involve working outside. Should she be caught out by a heavy gale, it would be a matter of doubt if she could make a harbor, and the lives of her officers and men would be imperiled. Much valuable time is lost in waiting until the weather makes it safe for her to proceed with her work. It is recommended that a tender be built for this district, and an appropriation of \$50,000 for this purpose is respectfully asked.

DEPOTS.

A place at which buoys can be cleaned, repaired, and painted is required at some point near Cohausey light-station. A suitable piece of ground can be purchased near the light-house for a small sum, and it is recommended that an appropriation of \$1,000 be made for this purpose.

Chincoteague Inlet, Virginia.—A buoy-shed at this place to protect the buoys used in the inlet is very necessary, and an appropriation of \$1,000 to purchase a site and build a shed is recommended.

FIFTH DISTRICT.

The fifth light-house district extends from Metomkin Inlet, Virginia, to include New River, North Carolina, and embraces part of the sea-coast of Virginia and North Carolina, Chesapeake Bay, sounds of North Carolina, and the James and Potomac Rivers.

Inspector.—Commander F. H. Baker, United States Navy, until June 10, 1875; Commander E. C. Merriman, United States Navy, present inspector.

Engineer.—Major Franklin Harwood, Corps of Engineers, brevet lieutenant-colonel, United States Army.

In this district there are—

Light-houses	73
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	0
Day or unlighted beacons.....	73
Buoys actually in position.....	668
Spare buoys for relief and supply losses.....	878
Tenders (steam) Heliotrope (buoy-tender) and Tulip, (for construction and repairs).....	2
Tenders (sail) Maggie, (buoy-tender,) Pharos, and Spray, (for construction and repairs)	3

The numbers preceding the names of the stations correspond with the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

260. *Cape Henry, on the south side of the main entrance to Chesapeake Bay, Virginia.*—As stated in the last annual report, the tower at this station is one of the oldest on the coast of the United States, and a new one should be built at the earliest day practicable. The keepers' dwelling is dilapidated and at too great a distance from the tower to insure proper

attendance. It is a frame building, and now more than thirty years old. It is too small for the number of keepers at the station, and affords poor protection from the weather in winter. An appropriation of \$75,000 for commencing a new tower and keepers' dwelling is recommended.

269. *Jordan's Point, James River, Virginia.*—By act approved March 3, 1875, an appropriation of \$2,000 was made for protecting the site and establishing a fog-bell. The exposed shore has been thoroughly protected by a dry-laid stone wall, 6 feet in thickness at the bottom, and backed with dry earth, adding slightly to the area of the grounds. A bell-tower has been built and a bell, struck by machinery, established. It is proposed to place a new lantern on the top of the present dwelling.

——. *Dutch Gap Canal, James River, Virginia.*—At the date of the last annual report work on these beacons had been temporarily suspended. In October work was resumed, and the station was ready for lighting in January, 1875. The structures consist of two frame beacons, each 27 feet high from base to focal plane, situated at the entrance of the canal on the port hand, ascending the river. The frame dwelling was built at the top of the hill, between the two beacons, and within easy distance of each. The buildings are of a substantial character. The lights of this station not being required to be of great brilliancy, it was determined to try small lanterns, burning mineral oil. These lights were first exhibited on June 10, and are found satisfactory.

270. *Cherrystone, entrance to Cherrystone Inlet, Virginia.*—The only work done at this station during the season has been repairs of a minor nature, and none are necessary except the establishment of a fog-bell rung by machinery. The present bell is rung by hand. It is proposed to do this work and pay for it from the general appropriation for fog-signals.

——. *Too's Marshes, south side of the entrance to York River, Virginia.*—The work of establishing this light-station, under the appropriation approved June 23, 1874, was commenced May 24. The structure is now nearly completed, and will be lighted on the 15th of August. It is a screw-pile light-house, square in plan, the keeper's dwelling being surmounted by a lantern which contains the lens.

——. *Solomon's Lump, in Kedge's Strait, between Tangier Sound and Chesapeake Bay, Virginia.*—A site having been selected for the light-house to be built on Solomon's Lump, to take the place of the one at Fog Point, and plans having been prepared, the work was begun on the 21st of June, and is now in progress. The structure will be a screw-pile light-house, on five wrought-iron piles, square in plan, with a lantern surmounting the keeper's dwelling. It is expected that the light will be exhibited during the present season.

288. *Thomas's Point Shoal, mouth of South River, Chesapeake Bay, Maryland.*—An additional appropriation of \$15,000 having been made by act approved March 3, 1875, for this light-house, the location of which is one of great exposure, the plans were prepared, and proposals for furnishing the iron-work were invited by public advertisement. This work is now progressing well, and it is expected that the structure will be finished during the present season. It is to be an iron-pile light-house, the foundation piles of which are to be of wrought iron, ten inches in diameter. The superstructure will be of wood, and serve as a keeper's dwelling. It will be surmounted by a lantern of the fourth order. When this light-house is finished, the light on Thomas's Point will be discontinued.

290. *Sandy Point, west side of Chesapeake Bay, Maryland.*—The light at this station, situated on the main land, is too far from the channel to be

efficient. The shoals make out from the point a distance of about one mile, and vessels drawing more than ten feet of water cannot approach within that distance of the light-house. The fog-bell at this station can seldom be heard on account of its distance from the channel. This light-house marks a turning-point. A change in the location to the outer edge of the shoal and the establishment of an efficient fog-signal is recommended, and an appropriation of \$30,000 is asked for that purpose. A structure somewhat similar to that being built at Thomas's Point, it is believed, will answer the purpose.

291. *Love Point, mouth of Chester River, Maryland.*—After due advertisement for bids, contract was made with the lowest bidder for furnishing the riprap protection to this light-house, under the appropriation made by act approved June 23, 1874. Since this riprap has been placed, the light-house has stood the severe test of the winter of 1874-'75 without damage or material displacement of the stone. It may now be considered secure.

292. *Craighill Channel range-beacons, mouth of Patapsco River, Maryland, upper or rear light.*—Shortly after the date of the last annual report, work on this station was resumed, and in March of the present year the structure was completed.

293. *Craighill Channel range beacons, mouth of Patapsco River, Maryland, lower or front light.*—The iron tubular foundation described in the last annual report was surmounted by a temporary structure until October of last season, when, the iron superstructure having been completed, it was placed in position. About 675 cubic yards additional of riprap was placed around the structure. The heavy ice of the past winter did no damage to this station, though the locality is one of great exposure.

295. *Fort Carroll, on Fort Carroll, Patapsco River, Maryland.*—The skeleton frame structure surmounting the keeper's dwelling on the parade of the fort having become so decayed as to endanger the safety of the keeper and his family, a new beacon was erected on the southwest salient, over the second tier of casemates. The lens and fog bell machine were removed into the new structure, and the light exhibited from it on the 5th of May, 1875. The change having been made, the old structure was removed, the roof of the keeper's house repaired, and the station put in thorough order.

— *Mathias Point, Virginia, or Port Tobacco Flats, Maryland, Potomac River.*—Under the orders of the board, the district officers made a careful examination of the Potomac River in this vicinity, with a view to determining the best location for this light-house. The board, after a careful consideration of their report, decided to locate the light-house on Port Tobacco Flats, and erect the day-beacon on the shoal off Mathias Point. The plans having been prepared, proposals for manufacturing the iron-work were called for by public advertisement, and awarded to the lowest bidder. The iron-work is now in process of construction, but will not be finished in time to erect the light-house at the site during the present season. This will be undertaken early in the spring.

311. *Currituck Beach, sea-coast of North Carolina.*—A full account of the foundation for this important structure is given in the last annual report, since which time the work has been prosecuted without intermission. The piles being driven for the foundation, they were inclosed by a coffer-dam, and the material inside excavated to a depth of about seven feet. The bottom around the piles was then well rammed with stone paving set edgewise, and the space between the heads of the piles filled in

with concrete. The work on the superstructure was then commenced, and has been in progress since that time. The tower is nearly finished, and it is expected that the light will be exhibited about December 1. The material for this structure has been delivered at the pier near Church's Island, in Currituck Sound, and thence towed in scows of light draught a distance of about ten miles to the light-house wharf. The establishment of this light completes the chain from the mouth of Chesapeake Bay to Cape Hatteras, and supplies a want long felt by commerce.

315. *Hatteras Inlet, Pamlico Sound, North Carolina.*—The material for this light-house and a working force for its erection were shipped to the station early in July, 1874, and the erection of the structure immediately commenced. The work was finished in September and the light exhibited October 1, 1874. The light-house consists of a frame dwelling, square in plan, resting on a foundation of five solid wrought-iron piles, eight inches in diameter, which are screwed vertically into the shoal to a distance of about ten feet, the keeper's dwelling being surmounted by a lantern of the fourth order.

321. *Neuse River, entrance to Neuse River, North Carolina.*—The roof of this structure, which is a screw-pile light-house, was removed during the past season, a new one put on, and the station left in good order.

324. *Roanoake Marshes, on the east side of the narrow channel connecting Pamlico and Croatan Sounds, North Carolina.*—An appropriation of \$15,000 was made by act approved March 3, 1875, for rebuilding the light-house at this station. It was found upon examination that the soil upon which this light house stands is very soft to a great depth, so that it may become necessary to select a new site in the vicinity. The iron-work for the structure is now in hand, but owing to the difficulties of the site it is estimated that it will require \$5,000 additional to complete the structure, and it is recommended that an appropriation for this amount be made.

REPAIRS.

At each of the following-named stations there have been repairs and renovations more or less extensive during the year :

- 262. *Old Point Comfort, entrance to Hampton Roads, Virginia.*
- 263. *Craney Island, near the mouth of Elizabeth River, Virginia.*
- 264. *Lambert's Point, Elizabeth River, Virginia.*
- 266. *White Shoal, James River, Virginia.*
- 267. *Point of Shoals, James River, Virginia.*
- 268. *Deep Water Shoals, James River, Virginia.*
- 271. *Black River, entrance to Black River, Virginia.*
- 272. *York Spit, entrance to York River, Virginia.*
- 274. *Wolf Trap, east end of Wolf Trap Shoal, Chesapeake Bay, Virginia.*
- 275. *Stingray Point, mouth of Rappahannock River, Virginia.*
- 276. *Windmill Point, mouth of Rappahannock River, Virginia.*
- 277. *Watts Island, east side of Tangier Sound, Virginia.*
- 278. *James Island, entrance to Little Annamessex River, Maryland.*
- 299. *Somer's Cove, north side of Little Annamessex River, Maryland.*
- 280. *Smith's Point, mouth of Potomac River, Virginia.*
- 283. *Point Lookout, entrance to Potomac River, Maryland.*
- 284. *Hooper's Straits, abreast of entrance to Honga River, Maryland.*
- 285. *Cove Point, north of entrance to Patuxent River, Maryland.*
- 286. *Sharp's Island, off north end of Sharp's Island, Maryland.*
- 287. *Choptank River, opposite entrance to Choptank and Treadhaven Rivers, Maryland.*

289. *Greenbury Point*, entrance to Severn River, Maryland.
- 296, 297. *Hawkins Point*, upper and lower lights, south side of Patapsco River, Maryland.
298. *Leading Point*, south side of Patapsco River, Maryland.
300. *Pool's Island*, off mouth of Gunpowder River, Maryland.
301. *Turkey Point*, at the head of Chesapeake Bay, Maryland.
302. *Fishing Battery*, entrance to Susquehanna River, Maryland.
303. *Harre de Grace*, south bank of Susquehanna River, Maryland.
304. *Piney Point*, east side of Potomac River, Maryland.
305. *Blackistone's Island*, north side of Potomac River, Maryland.
306. *Lower Cedar Point*, west side of Potomac River, Virginia.
307. *Upper Cedar Point*, opposite mouth of Tobacco River, Maryland.
308. *Fort Washington*, on wharf at Fort Washington, Maryland.
309. *Jones's Point*, west bank of Potomac River, Virginia.
310. *Bowler's Rock*, Rappahannock River, Virginia.
312. *Body's Island*, on Body's Island, coast of North Carolina.
313. *Cape Hatteras*, coast of North Carolina.
316. *Ocracoke*, entrance to Ocracoke Inlet, North Carolina.
317. *Southwest Point Royal Shoal*, on the southwest point of Royal Shoal, North Carolina.
318. *Northwest Point Royal Shoal*, on the northwest point of Royal Shoal, North Carolina.
319. *Harbor Island*, between Pamlico and Core Sounds, North Carolina.
320. *Brant Island Shoal*, southern part of Pamlico Sound, North Carolina.
322. *Pamlico Point*, entrance to Pamlico River, North Carolina.
323. *Long Shoal*, on the east point of Long Shoal, Pamlico Sound, North Carolina.
328. *Roanoke River*, near the mouth of Roanoke River, North Carolina.
329. *Cape Lookout*, near the extremity of Cape Lookout, North Carolina.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

The number and positions of the day or unlighted beacons in the fifth district remain the same as in the last annual report. Under the appropriation made by act approved March 3, 1873, sites have been selected for three day-beacons in the Potomac River.

The plans have been prepared, and the material is now ready to be put in place. It is not expected, however, to commence work at the sites until spring. The structures are to be of iron, one of them being a cast-iron tube filled with concrete; the others are to be made of solid wrought-iron piles, braced and tied together, and surmounted by a cage.

BUOYS.

Much trouble is caused from the Maryland line northward by schooners and other vessels making fast to the buoys and dragging them from

their positions, particularly in and about the Craighill and Brewerton channels and the approaches to Baltimore, there being no law in the State of Maryland, as in most of the seaboard States, making such conduct an offense to be punished by the courts.

The buoyage of the district is very extensive, and with the inferior vessels at the disposal of the inspector it is difficult to maintain it in proper condition. An efficient vessel for buoy service is much needed.

TENDERS.

The two steam-tenders *Heliotrope* and *Tulip* employed in this district are old vessels purchased some years ago to supply a pressing need. They are of small size and little power, low in the water, and unseaworthy in rough weather. They are as expensive to maintain as suitable vessels would be, while constant delay is caused by their unfitness for the work they are expected to perform. The recommendation contained in the last annual report, that an appropriation of \$50,000 be made to build a tender for this district, is respectfully renewed.

DEPOTS.

Lazaretto Point, Patapsco River, Maryland.—At this depot a number of buoys, sinkers, &c., are kept for use as reliefs, and to supply losses in the channels leading to Baltimore and the upper part of the Chesapeake and tributaries. The recommendation in the following extract from the last annual report is renewed :

“The wharf at this depot is in need of considerable repairs, which should be made without unnecessary delay. It is too small for the purpose, and should be extended so that a supply of coal can be kept there. The depot is much in need of a blacksmith-shop, which should be separate from the store-house, and in which small forging could be executed. The estimated cost of repairs to the wharf, and building a blacksmith-shop, is \$4,000, for which an appropriation is asked.”

Portsmouth, Elizabeth River, Virginia.—At this depot are kept the principal supply of spare buoys and appurtenances, coal for the use of steam-tenders and for light-house stations ; also supplies to meet cases of emergency. Most of the spare buoys used in the district are made here. This depot is in good condition.

Washington, Pamlico River, North Carolina.—The wharf requires filling in and grading between the wharf-logs and the lot, and several fender-piles in front to make it secure and prevent the tenders from over-riding it during freshets. Belaying-posts are also required to be placed on the wharf.

This work is being done from time to time without expense by the crew of the tender *Maggie*.

SIXTH DISTRICT.

The sixth district extends from New River Inlet, North Carolina, to and including Cape Canaveral light-house, Florida, and embraces part of the coast of North Carolina, the coasts of South Carolina and Georgia, and part of the coast of Florida.

Inspector.—Commander Charles S. Norton, United States Navy, to December 31, 1874 ; Captain A. E. K. Benham, United States Navy, present inspector.

Engineer.—Major Franklin Harwood, Corps of Engineers, brevet

lieutenant-colonel, United States Army, to February 11, 1875; Captain W. A. Jones, Corps of Engineers, United States Army, present engineer.

In this district there are—

Light-houses.....	34
Light-ships	5
Fog-signals operated by steam or hot-air engines.....	0
Day or unlighted beacons.....	48
Buoys actually in position.....	237
Spare buoys for relief and to supply losses.....	25
Tender (steam) Alanthus, buoy-tender.....	1
Tender (sail) Mignonette, used for constructions and repairs.....	1
Steam-launch Crocus.....	1

The numbers preceding the names of the stations correspond with those given in the list of light-houses, lighted beacons, and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States, published January 1, 1875.

LIGHT-HOUSES.

332, 333. *Oak Island Range beacons, entrance to Cape Fear River, North Carolina.*—An appropriation of \$4,000 was made by the act approved June 23, 1874, for building two new frame beacons to take the place of the present ones, and to secure a better range. A survey of the locality shows that the range can be moved to the eastward and give better water through the western or Oak Island channel; also that the rear light can be located in a position that will, with another light placed on Battery Island, serve the purpose of a range through the channel now being dredged on the westerly side of Cape Fear River, between Horse-shoe Shoals and Marsh Island. The Bald Head channel has now 11½ feet of water at ordinarily low tide, with a prospect of that depth being maintained, and even increased by further dredging operations, while Oak Island Channel is reported as shoaling. Steamers now use the latter but little, but it is considered important to maintain the Oak Island range for the present, as sailing-vessels use the channel to find shelter between the bar and the rip off Fort Caswell. The board has ordered the work to be suspended until it is determined whether the changes in the channels now taking place are of a permanent nature.

335. *Cape Romain, on Raccoon Key, seacoast of South Carolina.*—At the date of the last annual report, the deflection of this tower from the perpendicular, owing to the unequal settlement, was 27½ inches. Measurements have been carefully taken at short intervals since, to determine whether any further settlement has taken place. Within the past year no increase is perceptible, and the machinery of the lens has been running with perfect accuracy. Artesian-well borings on the four sides of the tower, at a distance of 50 feet from the foundation, have been made in order to test the character of the soil, which was found to consist of alternate strata of sand, mud, clay, and shells. At a depth of 52 feet a solid bed of sand was reached.

336. *Bull's Bay, north end of Bull's Island, South Carolina.*—This station has received extensive repairs. The roof of the building has been stripped off, defective rafters replaced, and then resingled. The cistern has been repaired, and the building and the station put in good order.

338. *Morris Island, (main light,) on south end of Morris Island, South Carolina.*—At the date of the last annual report, seventy-nine of the

foundation-piles had been driven. Owing to the unhealthiness of the climate at this station the work had to be suspended during the remainder of the summer. Operations were resumed in November, and the piling completed. The piles were then cut off, three feet below the level of the water, and capped with 12 by 12 inch timbers, forming the grillage. The space between the timbers, and for three feet below them, was filled in with concrete, which was extended two feet outside of the outer row of piles. The base of the tower below the surface of the ground is composed of concrete, 8 feet thick, reduced by offset courses to a surface base of 36 feet in diameter. This has been completed, and is now ready for the brick superstructure. The metal-work of the tower, with the exception of a small portion lost by the sinking of a lighter, has been received at the station and stored ready for use. The missing portions are being duplicated by the contractor. Arrangements have been made for delivering the brick for the tower, and the work will be resumed in the autumn. It is expected to complete the tower during the spring of 1876.

— *Fort Ripley, Charleston Harbor, South Carolina.*—Some two years ago a day-beacon of large dimensions was established on this shoal, which lies between the South and the Folly Island, Channels, Charleston Harbor. The light on Castle Pinckney serves the purpose of guiding through the Folly Island Channel only, which is by no means as good as the other, and but little used. The two are separated by a middle ground, on which during the war a small fort was built. This fort has disappeared excepting the foundation, which is visible only at low water. A light-house at this point would serve to mark both channels, and enable the board to discontinue the light on Castle Pinckney. The estimated cost of a structure on screw-piles is \$15,000, and an appropriation is asked for this purpose. The light at Castle Pinckney to be discontinued when the one on Fort Ripley is completed.

344. *Castle Pinckney, Charleston Harbor, South Carolina.*—An appropriation of \$2,000 was made by act approved March 3, 1875, for rebuilding this beacon, which was damaged in a hurricane the year previous. Should the appropriation recommended for Fort Ripley be made, this light can be discontinued and the appropriation revert to the Treasury.

346. *Hunting Island, on the north end of Hunting Island, South Carolina.*—The work at this station, which at the date of the last annual report was suspended on account of the unhealthiness of the climate, was resumed again during the month of November, and prosecuted until the completion of the tower, early in June. The light was exhibited for the first time on July 1, 1875. A fresh-water pond in the vicinity of the tower, which is supposed to have been the main cause of the unhealthiness of the station, has been drained for a distance of 2,000 feet. The ditches, however, will require plank revetment or drain-pipes along that portion cut through sand-hills. The ditch empties out on the beach through a flood-gate built into a timber-crib filled with stone, which forms the nucleus of a breakwater proposed to be built to protect the site. The seeds of the *Eucalyptus globulus* tree, said to neutralize the effects of malaria, have been planted on the margin of the pond, and in the vicinity of the site, as an experiment. An appropriation of \$10,000 was made at the last session of Congress for building the keeper's dwelling and protecting the site. This work will be taken in hand during the present season. No further appropriation is asked.

348, 349. *Daufuskie Island range-beacons, on the northeast point of Daufuskie Island, South Carolina.*—A boat-landing and boat-house

have been built at this station, from the general appropriation for repairs.

350. *Tybee, (main light,) on Tybee Island, entrance to Savannah River, Georgia.*—This tower, the dangerous condition of which has been described in a former report, has recently exhibited further signs of instability. The tower has lately been carefully examined, and the measurements taken show that no departure from verticality has taken place. The cracks; however, have increased in number and extent, one of them being open $\frac{1}{2}$ inch on the inside, and several others from $\frac{3}{16}$ to $\frac{1}{4}$ inch, while on the outside the jambs and arches of all the windows are cracked, that of the third landing being $\frac{3}{8}$ inch, and the others being from $\frac{1}{8}$ to $\frac{3}{16}$ inch, opened. The cracks have been caulked in places, to show any further movement. This tower, which is one of the oldest on the coast of the United States, having been built in 1793, should be rebuilt, with the least practicable delay, and an appropriation of \$50,000 is asked to commence the work.

352. *Tybee Knoll, Tybee Knoll Shoal, entrance to Savannah River, Georgia.*—As stated in the last annual report, work on this structure was suspended, owing to the fact that a channel was being dredged in this vicinity, under the direction of the War Department, which would render the light-house in its proposed position useless. Examinations have since been made with a view to the establishment of range-lights to guide through the dredged channel. The board, however, is not prepared to submit an estimate for this work, but request that the appropriation made for Tybee Knoll be made available for range-lights.

355. *Oyster Beds beacon, Savannah River, Georgia.*—During the severe gale of September, 1874, the boat-landing at this station was entirely destroyed, and the tower damaged by the *débris* of the wharf being dashed against it, tearing out portions of the masonry, and causing the tower to crack from top to bottom. The landing has been rebuilt, and the brick-work repaired; and it is proposed to place a talus of rip-rap around the base as an additional protection. The cost of these repairs was paid from the general appropriation for repairs of light-houses.

358. *Sapelo beacon, Sapelo Island, Georgia.*—This beacon, a skeleton frame structure, is old and infected with dry-rot. It is not practicable to repair it properly. Its condition is such that it is in danger of falling, and the recommendation made in the last annual report, that \$2,500 be appropriated to rebuild it, is repeated.

361. *Saint Simon's, on the south end of Saint Simon's Island, entrance to Saint Simon's Sound, Georgia.*—The ponds in the vicinity of this station, which have made it so unhealthy as to be almost uninhabitable, have been effectually drained. The seeds of the *Eucalyptus globulus* tree have been planted at the station, and an acre of land fenced in for a garden for the keepers, which is now under cultivation. These improvements were paid for from the appropriation for repairs.

366. *Amelia Island, front beacon, south range, on Amelia Island, Florida.*—This beacon is old and decayed, and is in danger of being destroyed by an ordinary gale of wind. It has recently been braced up to keep it from falling.

369. *Saint Augustine, north end of Anastasia Island, Florida.*—At the date of the last annual report this tower was nearly completed. The light was first exhibited October 15, 1874. During the ensuing month a flock of wild ducks flew against the lantern, breaking three panes of glass and slightly damaging the lens-apparatus. A wire screen has since been placed around the lantern. An appropriation of \$20,000 was made by the act approved June 23, 1874, for building

jetties to protect the site, and for the erection of a keeper's dwelling. A breakwater has been built, and the walls of the dwelling have been raised. The building has been roofed in, verandas built, and floor laid. The work is now progressing and will soon be completed.

370. *Cape Canaveral, on the northeast pitch of Cape Canaveral, Florida.*—The keeper's dwelling at this station is an old frame structure, fitted up for the use of the principal keeper when the tower was first built. It was supposed that the rooms in the tower could be used by the assistants. This has been found impracticable, owing to the excessive heat of the climate, the tower being a cast-iron shell, merely lined with brick. The assistants have, therefore, been living in sheds fitted up by themselves. It is recommended that a permanent dwelling for three keepers be built at this station, and an appropriation of \$15,000 is recommended. It may be added that the great cost of building a keeper's dwelling at this station is owing to its inaccessibility.

REPAIRS.

At each of the following-named stations repairs and renovations, more or less extensive, have been made during the year:

- 332, 333. *Oak Island range-lights*, on Oak Island, North Carolina.
- 335. *Cape Romain*, on Raccoon Key, sea-coast of South Carolina.
- 339, 340. *Morris Island range-lights*, on Morris Island, South Carolina.
- 343. *Fort Sumter*, on Fort Sumter, Charleston Harbor, South Carolina.
- 344. *Castle Pinckney*, on Castle Pinckney, Charleston Harbor, South Carolina.
- 350, 351. *Tybee beacon*, mouth of Savannah River, Georgia.
- 365. *Amelia Island main light*, on Amelia Island, Florida.
- 366. *Amelia Island beacon*, on Amelia Island, Florida.
- 367. *Saint John's River*, at mouth of Saint John's River, Florida.

LIGHT-SHIPS.

331. *Frying-Pan Shoal light-ship, No. 29, off Frying-Pan Shoal, mouth of Cape Fear River, North Carolina.*—This vessel, having been repaired, was placed on her present station June 21, 1875, relieving light-ship No. 34. She is now in good condition for three years' service.

337. *Rattlesnake Shoal light-ship, No. 38, off Charleston, South Carolina.*—This vessel is undergoing repairs at Charleston, and will resume her station as soon as they are completed. Light-ship No. 34, recently upon Frying-Pan Shoals, is now on this station temporarily.

347. *Martin's Industry light-ship, No. 32, off Port Royal, South Carolina.*—This vessel was placed on her present station March 18, 1875, relieving light-ship No. 29. Prior to being sent there she was repaired and put in good condition.

353. *Tybee Knoll light-ship, No. 21, on Tybee Knoll, Savannah River, Georgia.*—This vessel was placed on her station September 6, 1872. Her hull is quite-rotten, but it is hoped, with slight repairs, it will last until range-lights are established to guide through the new channel which is being dredged through Tybee Knoll.

Light-ship No. 34.—This vessel is now, as stated, on Rattlesnake Shoal. She will require extensive repairs when she is relieved by No. 38.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are none in this district.

DAY OR UNLIGHTED BEACONS.

The following is a list of day or unlighted beacons in the sixth district:

Bald Head, mouth of Cape Fear River, North Carolina.—An old tower. The light was discontinued on the establishment of Frying-Pan Shoals light-ship.

Price's Creek, Cape Fear River, North Carolina.—Light discontinued during the rebellion.

Orton's Point, Cape Fear River, North Carolina.—Light discontinued during the rebellion.

Fort Point, Georgetown, South Carolina.—Light discontinued during the rebellion.

Cape Romaine, South Carolina.—Old tower, near present light-house.

Fort Ripley, Charleston Harbor, South Carolina.—Iron screw-pile, with cage, inclosed with a wood pyramid with cage placed on the old site of the fort.

Battery light, White Point Garden, Charleston, South Carolina.—Iron spindle. Light discontinued during the rebellion.

Oyster Rocks, Savannah River, Georgia, near Cockspur Island. Two iron pile-beacons.

Savannah River day-marks.—Two wooden beacons on Long Island, two on Jones' Island, two on Elba Island; and one on Main Island, opposite Elba Island. Total, 7.

An appropriation of \$2,500 was made by act approved March 3, 1873, for day-beacons in Savannah River, Georgia. This appropriation was used to rebuild the beacons, making them 40 feet high, with a pyramidal inclosure of 10 feet, at a height of 25 feet from the ground, and cage on top.

The Oyster Rocks beacons have also been thoroughly examined, and painted, and two additional beacons prepared to mark the dredged channel through the obstructions as soon as the engineer in charge of the harbor-improvements reports the channel clear.

Savannah City, Georgia.—Iron spindle. Light discontinued during the rebellion.

Saint John's River, Florida.—Old tower at the south entrance to Saint John's River, Florida.

Twenty-five wooden piles planted along the Saint John's River, between its mouth and Jacksonville, in good condition. Thirty-two groups, and four single-pile-beacons are being driven between Jacksonville and Pilatka, but are not yet completed, and are not included in the number of day or unlighted beacons given in this report.

Cape Canaveral, Florida.—An old tower near the site of the present light-house.

Saint Augustine, Florida.—An old tower and dwelling in front of the present light-house.

Accabee Flats, Ashley River, South Carolina.—Three wooden piles.

BUOYS.

The buoyage in this district is in good condition, although, owing to the necessity for withdrawing the tender *Alanthus* from the district for a considerable time to undergo much-needed repairs, the buoys have not been examined and removed as often as usual.

TENDERS.

The steam-tender *Alanthus* is now receiving a new boiler and being

generally overhauled. Upon the completion of these repairs she will be in a condition to render efficient service for several years.

DEPOTS.

The buoys and supplies are now stored at Fort Johnson, Charleston Harbor, belonging to the War Department, but the wharf is in such a dilapidated condition that it is comparatively useless, and is a dangerous place for the tenders to lie. The wharf will have to be entirely rebuilt, and as its location is not a desirable one for a depot, it is recommended that a site be procured in the city of Charleston, and the depot established there. An appropriation of \$10,000 is respectfully recommended for that purpose.

SEVENTH DISTRICT.

The seventh light-house district extends from Cape Canaveral, on the eastern coast of Florida, to the Perdido River, on the Gulf coast, and embraces all the aids to navigation within those limits.

Inspector.—Commander H. B. Seely, United States Navy.

Engineer.—Maj. Jared A. Smith, Corps of Engineers, United States Army.

In this district there are—

Light-houses.....	17
Day or unlighted beacons.....	60
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	0
Buoys actually in position.....	136
Spare buoys for relief and to supply losses.....	80
Tender (steam) Geranium	1

The numbers preceding the names of the stations correspond with those of the "List of light-houses and floating lights of the Atlantic, Gulf, and Pacific coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

371. *Jupiter Inlet, between Jupiter Inlet and Gilbert's Bar, Florida*.—The dwelling has been carefully repaired throughout. A new kitchen, 14 by 16 feet, has been built. A new walk has been constructed from the keeper's dwelling to tower; the windows in the tower have been repaired and new wooden shutters made for them. The watch-room has been newly wainscoted. All the new wood-work has been painted, and the stone and plastered work whitewashed.

372. *Cape Florida, Florida*.—Although this station is to be discontinued when the new structure at Fowey Rocks is completed, it was necessary to make some repairs to keep the dwelling habitable until abandoned. The old piazza has been rebuilt, and new wooden gutters fitted to the keeper's dwelling for supplying the cistern. All the new wood-work has been painted and the cistern thoroughly repaired.

Fowey Rocks, Florida Reef, east coast of Florida.—The examinations which have been made to test the character of the reef have been pursued under great difficulties, as the weather during the entire season has been almost continuously rough, and until a foot-hold is secured by building a platform a party cannot work there when any sea is running. The engineer labored under great disadvantage in this work in not having a steam-tender, the only one at his disposal, the *Arbutus*, being unfit for any extended use. It was with the greatest difficulty and de-

lay that a sailing-vessel could reach the spot in weather sufficiently calm to do any work. The rock composing the reef is harder than that further south and west, and it is believed will furnish a secure foundation for the kind of structure which has been decided upon. Cession of jurisdiction has been obtained from the State of Florida over a circular area containing nearly four acres, the center being at the point selected as the site of the new work. It has been ascertained that Soldier Key, a small island of coral-rock about four miles distant, belongs to the United States, and in order that suitable buildings may be erected for use in construction, its reservation for light-house purposes has been obtained. Material has been purchased for the erection of a platform on the reef, and for a wharf and buildings at Soldier Key, and both are now well under way. No work could be undertaken until cession of jurisdiction was obtained, and after application had been made for this cession the matter was so long delayed that the season was consumed before it was possible to commence operations. The designs for an iron light-house are now well advanced. It is impossible to accurately estimate the expense of this structure, owing to the liabilities to accident at so exposed a location. The site being one of the most difficult on the Atlantic coast, an additional appropriation of \$25,000 is asked, to be used if necessary.

373. *Carysfort Reef, sea-coast of Florida.*—It was intended to renew at least a portion of the lower series of iron braces, and to paint the entire structure, but the funds available for repairs being insufficient, this work was unavoidably delayed. This will be done during the ensuing year, an appropriation having been made for the repairs of iron light-houses on the Florida coast.

375. *Sombrero Key, near Coffin's Patches, and Sombrero Key, Florida Reef.*—The boat-hoisting apparatus has been repaired. The roof of the keeper's dwelling and outer surface of stair-tower have been scraped and painted, and some slight repairs have been made to the fixtures. The old iron water-tanks have been removed. The whole structure needs scraping and painting, and the lower braces need attention. As funds are now available, this will be attended to as early as possible.

— *American Shoal, Florida Keys, Florida.*—In the last annual report attention was called to the necessity for a light in the vicinity of Loo Key. American Shoal indicates more nearly the desired position, and the remarks made last year are respectfully repeated: "The navigation of this portion of the Gulf is always dangerous, particularly to vessels bound to the southward and westward, because of the strong and variable currents near the reef, causing many wrecks and much loss of property. A light on or in the vicinity of American Shoal, illuminating the now unlighted space between Sombrero and Sand Key lights, would be most useful to mariners, and is strongly recommended. An appropriation of \$100,000 is respectfully asked for commencing the work."

376. *Sand Key, Florida.*—The appropriation of \$20,000 for the construction of a new dwelling and tower nearly all remains available, the work having been unavoidably delayed. The designs for the new work require great care in order that the new parts may fit the old. They are now nearly complete. It is believed that the available funds may be sufficient, and that the work will be completed within the ensuing year.

379. *Dry Tortugas, Loggerhead Key, sea-coast of Florida.*—At the date of the last annual report the tower was in such bad condition as to render it probable that a new tower would be required, and an appropriation of \$75,000 was made, March 3, 1875, for this purpose. In order to continue the light, repairs to the old tower were essential, as the

upper portion was considered unsafe in high winds. The old part, for a distance of 8 or 9 feet below the lantern, including watch-room walls, has been entirely rebuilt, and the anchors of the lantern extended downward through the entire distance, without in any way interfering with the regular exhibition of the light. When it is remembered that the tower is about 150 feet high, the difficulty in making these repairs will be better appreciated. They were accomplished by cutting out the old masonry in narrow vertical sections, replacing each section entire before removing the next. The black portion of the tower has been painted, and the remainder whitewashed. The lens has been re-adjusted and secured in position. The walk in front of the keeper's dwelling has been cemented and the water-conductors to the cisterns repaired. The cisterns have been cleaned and repaired, and wooden shutters for the tower-windows have been made, painted, and hung. It is proposed, during the coming season, to make a careful examination with a view to determining on plans for the foundation of a new tower.

380. *Dry Tortugas Harbor, Garden Key, sea-coast of Florida.*—Although the tower and lantern at this station are in bad condition, work has been deferred until funds become available for transferring the light to a new tower on an adjacent bastion of Fort Jefferson. An appropriation of \$5,000 is now available for this purpose, and designs for the work are being made.

381. *Egmont, on Egmont Key, entrance to Tampa Bay, Florida.*—The piazzas of the keeper's dwelling and all the windows have been thoroughly repaired. All the wood-work has been painted and the ceiling of the piazza has been whitewashed. The cistern has been repaired and strengthened. New steps have been made for the entrance to the tower. The windows of the tower have been repaired, wooden shutters made, and the tower painted.

383. *Saint Mark's, entrance to Saint Mark's River, Florida.*—This station has been thoroughly repaired and put in good condition.

384. *Dog Island, Saint George's Sound, Florida.*—This station was destroyed in the hurricane of September, 1873. An appropriation of \$20,000 was made by the act of June 23, 1874, for its reconstruction, and nearly the entire amount remains available. This light can only serve a local commerce, of which, for several years, there has been little or none; and it is therefore recommended that the new work be indefinitely postponed.

386. *Cape San Blas, near south point of Cape San Blas, Florida.*—The base of the tower is very nearly at the same level as the sea, which is but little more than 150 feet distant, the shore being of shifting sand. In a violent hurricane it is feared the tower may be undermined; and it is not considered prudent to leave it unprotected. An appropriation of \$5,000 is therefore asked for protecting the site.

387. *Pensacola, entrance to Pensacola Bay, Florida.*—During the year the tower has been twice struck by lightning, which each time melted the fixtures of the call-bell and broke several large holes in the brick masonry of the covered way between the keeper's dwelling and the tower, shivering windows and doing other damage. The second stroke occurred after the first damages were repaired, and with almost duplicate results. An examination showed the lightning-rod to be defective. The repairs were again made, a new lightning-rod was made and put up, and as an extra guard a heavy ground-wire was attached to the bell-fixtures. The station is now in good order.

388. *Bar beacon, Pensacola Harbor, Florida.*—The old beacon was in such bad order, and afforded so few facilities for managing the light, that

it could not be properly exhibited. A new beacon has therefore been built, consisting of an elevated building containing ample room for the oil, lamps, and service. It is thoroughly built, of yellow pine, and painted throughout. It is somewhat higher than the old beacon, but occupies the same site.

DAY OR UNLIGHTED BEACONS.

All the iron beacons on the Florida Reefs have been thoroughly scraped and twice painted, and each has received its distinctive color.

The following is a list of them :

Beacon P, on the Fowey Rocks.

Beacon O, on Triumph Reef.

Beacon N, on Long Reef.

Beacon M, on Ajax Reef.

Beacon L, on Pacific Reef.

Beacon K, on Turtle Reef.

Beacon +, on reef in Turtle Harbor.

Beacon I, on the Elbow Reef.

Beacon H, on the Grecian Shoals.

Beacon G, on French Reef.

Beacon F, on Pickle's Reef.

Beacon E, on Conch Reef.

Beacon D, on Crocker's Reef.

Beacon No. 7, on Tennessee Reef.

Beacon C, on Coffin's Patches.

Beacon No. 6, on Looe Key, (Reef.)

Beacon B, on American Shoal.

Beacon A, on Middle Sambo Reef.

Beacon No. 5, on shoal near East Channel.

Beacon No. 4, on Eastern Dry Rocks.

Beacon No. 3, on Middle Ground.

Beacon No. 2, on Western Dry Rocks.

The beacon on Rebecca Shoal has not yet been replaced. An appropriation of \$10,000 is now available for rebuilding it and repairing the others; and it is proposed to erect at an early day a substantial structure to mark this dangerous shoal.

Sea-Horse Key beacon, Florida.—This beacon greatly needs extensive repairs, which could not be undertaken during the past year owing to lack of funds. With the exception of the foundation-piles, it should be entirely rebuilt. It is proposed to do this work, if possible, during the ensuing year, from the funds now available. The remaining beacons of the district are chiefly made of wooden piles and stakes, forming ranges and marking turning-points in intricate channels.

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

BUOYAGE.

The buoyage of this district is in good condition.

TENDERS.

The *Arbutus*, a small steamer used in construction and repairs, being totally unfit for service in this district, and needing extensive repairs, which, when made, would still leave her an inefficient vessel, was sold at public auction, and the proceeds thereof were deposited in the Treasury. Plans and specifications have been prepared for a new steamer, to be built under the appropriation made by act approved March 3, 1875, and it is expected that work will be commenced on her in a short time. The *Geranium*, a small steamer, used by the inspector for supplying light-stations and attending to the buoyage of the district, needs extensive repairs, which will be made during the present season.

DEPOTS.

There are three buoy and coal depots in this district, one at Key West, one at Egmont Key, and one at Pensacola. The last named is on property belonging to the War Department. Each depot is small and of little consequence.

A suitable depot for the storage of buoys, supplies, and material of all kinds is greatly needed at Key West, and an appropriation of \$15,000 for the purchase of land and the erection of the necessary buildings is respectfully asked.

EIGHTH DISTRICT.

The eighth light-house district extends from the Perdido River, Florida, to the Rio Grande, Texas, and embraces the coasts of Alabama, Mississippi, Louisiana, and Texas.

Inspector.—Commander Robert Boyd, jr., United States Navy, until December 31, 1874.

Commander C. M. Schoonmaker, United States Navy, present inspector.

Engineer.—Captain A. N. Damrell, Corps of Engineers, brevet-United States Army.

In this district there are :

Light-houses.....	.....
Day or unlighted beacons.....	.....
Light-ships .....	.....
Fog-signals operated by steam or hot-air engines.....	.....
Buoys actually in position.....	.....
Spare buoys for relief and to supply losses.....	.....
Tenders, (steam,) Dandelion, buoy-tender; Ivy, used in construction and repair	
Tenders, (sail,) Magnolia and Pharos, used in construction and repairs.....	.....

The numbers preceding the names of stations correspond with of the "List of Light-houses and Floating-Lights on the Atlantic and Pacific Coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

393. *Horn Island, Mississippi Sound, Mississippi*.—A fog-bell by machinery, which was authorized by act of June 23, 1874, has been placed at this station.

396. *Ship Island, Mississippi Sound, Mississippi*.—The tower and er's dwelling at this station are in need of considerable repair flooring-timbers have decayed and the lower floor of the dwelling given way; the tower window-sash, and frames are old, leak

and should be replaced by new ones. The estimated cost of this work, which it is proposed to have done during the present season, is \$1,500.

402. *West Rigolets, entrance to Lake Pontchartrain, Louisiana.*—The boat-landing at this station, built some years ago, has fallen into decay and cannot be used. It should be replaced by a new one, and a walk should be built from the landing to the light-house. A small breakwater should also be constructed for the protection of the light-house, and a solid foundation made for the support of the two cisterns now at the station. An appropriation of \$2,000 is respectfully recommended for this purpose.

403. *Point aux Herbes, Lake Pontchartrain, Louisiana.*—Considerable delay was experienced in procuring title to the necessary land for the site of this light-house. This having been accomplished, the work was commenced during the month of February, 1875, and prosecuted until May 15, when it was found necessary to withdraw the working-party because of the non-arrival of the iron-work. After an absence of eleven days, occupied in making repairs at the light-stations in the immediate vicinity, the party returned to the station, and work was resumed. The structure is now nearly completed, and the light will be ready for exhibition on the evening of August 1, 1875.

407. *Tchefuncti River, Lake Pontchartrain, Louisiana.*—An appropriation of \$3,500 having been made available by act of March 3, 1875, for the construction of a breakwater for the protection of this light-house, plans have been prepared, and the work will be undertaken and completed at an early day.

410. *Pass à l'Outre, Mississippi River, Louisiana.*—A new wharf and walk for landing coal for the supply of the steam fog-signal, and supplies for the light-house have been built, and the repairs to the buildings very nearly completed, an appropriation for that purpose having been made by act approved March 3, 1875.

411. *South Pass, Mississippi River, Louisiana.*—A working-party was sent to this station in May, when a new kitchen was erected, the dwelling painted, and some slight repairs made. The old landing at this station, being entirely decayed and liable to fall into the river at any moment, should be rebuilt. It is recommended that a new wharf and a walk 200 feet long to the light-house, be constructed, and the shingling of the roof of the dwelling and the sides of the tower be renewed throughout. An appropriation of \$4,000 is respectfully recommended for the purpose of building a new wharf and walk, and making the necessary repairs, to put the station in a proper state of efficiency.

412. *Head of the Passes, Mississippi River, Louisiana.*—A fog-bell struck by machinery has been placed in a suitable tower at this station, the work having been authorized by act of June 23, 1874. The dwelling-house, tower, and kitchen have been painted throughout and some slight repairs made. An appropriation of \$3,500 having been made available by act of March 3, 1875, for building a breakwater for the protection of this light-house, plans have been prepared and the work will be taken in hand at an early day.

414. *Barrataria Bay, Louisiana.*—A petition has been received from the owners and masters of the various vessels frequenting the waters of this bay, asking that the light at this station, which at present only illuminates 270 degrees, be so changed as to light the entire horizon. This change will be made to take effect on July 31, 1875.

415. *Timbalier, entrance to Timbalier Bay, Louisiana.*—An appropriation of \$15,000 having been made by act of June 23, 1874, for completing this light, a working-party was dispatched to the station in July,

1874, and operations were resumed, the light-house was completely finished in January, 1875, and lighted for the first time on the evening of the 26th of that month. The structure is a screw-pile iron tower, having the keeper's dwelling in the lower part, and an inclosed stairway from the dwelling to the lantern. The focal plane is 111 feet above the sea-level. The lens apparatus is of the second order, showing a fixed white light varied by red flashes.

416. *Ship Shoal, Gulf of Mexico, off coast of Louisiana.*—Arrangements having been made for the delivery of a quantity of granite blocks for the protection of this light, three cargoes were delivered at Fort Pickens, Fla., and will soon be removed to the site and placed in position.

417. *Southwest Reef, entrance to Atchafalaya Bay, Louisiana.*—The improvements mentioned in the last annual report, consisting of the establishment of a first-class steam fog-signal, and the raising of the tower from its foundation, have been completed. The light-house was detached from its foundation, the tower was raised ten feet, and four cast-iron columns inserted and bolted to the top of the four foundation-piles; the tower was then lowered into its place and bolted to the columns; the whole rigidly secured by a system of diagonal bracing. The fog-signal building rests on a foundation of four cast-iron hollow screw-piles, and is connected with the light-house by means of a covered passageway. The signal was put in operation on March 31, 1875.

418. *Trinity Shoal, Gulf of Mexico, off the coast of Louisiana.*—Since the destruction of the working-platform mentioned in the last annual report, no further work has been undertaken. The iron-work of the structure has been stored in a rough shed at Southwest Pass light-house. The board has under consideration the matter of resuming work at this point.

419. *Calcasieu, entrance to river and lake Calcasieu, Louisiana.*—Several attempts have been made to purchase the land required at this point for light-house purposes, but have failed, as the owners asked an exorbitant price. Information has been received that the channel across the bar has changed in such a manner as to render the establishment of a light on the east side of the river, as heretofore contemplated, of but little use. It is proposed to have an examination made of the locality for the purpose of determining the correctness of this report.

431. *Brazos Island, entrance to Brazos Santiago, Texas.*—In September, 1874, this station was visited by a hurricane of unusual violence, during which the old wooden tower was completely swept away and everything at the station destroyed. This accident, unfortunately, was attended with the loss of the keeper's wife, who was undoubtedly killed when the tower fell. A frame structure has been erected near the site of the former light, and a small beacon-light temporarily exhibited. An appropriation of \$25,000 is now available for the construction of a new light-house for this station. As soon as the proper site has been selected plans will be prepared and the work commenced.

REPAIRS.

At each of the following stations in the eighth district repairs more or less extensive have been made during the past year :

390. *Mobile Point, Mobile Bay, Alabama.*

389. *Sand Island, entrance to Mobile Bay, Alabama.*

392. *Mobile Harbor, Mobile Bay, Alabama.*

400. *Merrill's Shell-bank, Mississippi Sound, Mississippi.*

402. *West Rigolets, entrance to Lake Pontchartrain, Louisiana.*

404. *Port Pontchartrain, Lake Ponchartrain, Louisiana.*
 412. *Head of the Passes, Mississippi River, Louisiana.*
 411. *South Pass, Mississippi River, Louisiana.*

LIGHT-SHIPS.

421. *Galveston light-ship, inside of Galveston Bar, Texas.*—She is a small vessel, and is now needing repairs, which will be made at an early day.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Pass à l'Outre, mouth of Mississippi River, Louisiana.—A 12-inch steam-whistle, in good condition.

Southwest Pass, mouth of Mississippi River, Louisiana.—A 12-inch steam-whistle, in good condition. Repairs have been made to the machinery and buildings connected therewith at each of the above stations.

Atchafalaya, entrance to Atchafalaya Bay, Louisiana.—A 12-inch steam-whistle; building erected and engine put in operation during the past year.

DAY OR UNLIGHTED BEACONS.

Range Beacon, Pass à l'Outre, Mississippi River.—Iron-pile beacon.

Stake Island, Southwest Pass, Mississippi River.—Iron-pile beacon.

Atchafalaya Bay, Louisiana.—Five iron-pile beacons, marking the channel into the bay.

North Breaker Beacon, entrance to Galveston Bay, Texas.—Iron-pile beacon.

BUOYS.

The buoyage of the district has been carefully cared for and is in good condition.

TENDERS.

The steam-tender *Dandelion*, employed under the inspector of the district in supplying and inspecting the stations and in caring for the buoyage, requires some repairs to hull and wood-work connected with her engines, and caulking; she will then be in good condition.

The *Ivy*, employed under the direction of the engineer of the district in transporting men and material for purposes of construction and repairs, is small, worn out, and unfitted for further service. She will be sold, and the proceeds turned into the Treasury.

DEPOTS.

Coal depot, Mobile Point, entrance to Mobile Bay.—The coal-platform at this point is in fair condition.

Southwest Pass, Louisiana.—An appropriation of \$15,000 is now available for a light-house and buoy-depot at Southwest Pass, Louisiana, but it having been reported to the board that the water in the channel upon which it is proposed to locate this depot is steadily decreasing in depth, the channel gradually filling up, work will not be commenced until investigations have been made to determine the correctness of the report.

TENTH DISTRICT.

The tenth district extends from the mouth of Saint Regis River, New York, to include Grassy Island light-house, Detroit River, Michigan, and embraces all the aids to navigation on the American shores of Lakes Erie and Ontario, and Saint Lawrence River.

Inspector.—Commander Edward E. Potter, U. S. N.

Engineer.—Lieut. Col. C. E. Blunt, Corps of Engineers, brevet colonel-U. S. A.

In this district there are—

Light-houses	59
Day or unlighted beacons.....	1
Light-ships	0
Fog-signals operated by steam or hot-air engines.....	0
Buoys actually in position	100
Spare buoys for relief to supply losses.....	17
Tender Haze, steam-buoy tender and supply vessel	1

The numbers preceding the names of stations correspond with the Light-house List of the Northern and Northwestern Lakes, issued January 1, 1875.

LIGHT-HOUSES.

500. *Crossover Island, Saint Lawrence River, New York.*—Both the tower and dwelling are in a dilapidated condition. The tower is constantly settling, so that it is now difficult to keep the apparatus level and in working condition. The request for an appropriation of \$14,000 to rebuild this station, which was made in last year's and preceding reports, is renewed.

501. *Sister Island, Saint Lawrence River, New York.*—The appropriation of \$700, made March 3, 1875, has been expended in constructing a retaining-wall of masonry, 67 feet in length, with earth filled in behind it to the general level, and protecting the northwest side of the dwelling and tower. The rough causeways of piles and boards on trestles, which have heretofore been the precarious mode of connection between the three islets, have been removed, and substantial dry-stone causeways, 230 feet long, substituted.

503. *Rock Island, Saint Lawrence River, New York.*—The recommendation contained in the last two annual reports is renewed.

“The tower and dwelling are in a similar condition to that of Crossover Island. A new tower is imperatively necessary. The dwelling might be repaired, but it is not considered economical in the end to do so, as it would only be postponing the building of a new one a few years, and it would probably cost less to build tower and dwelling together now.” An appropriation of \$14,000 is again recommended.

509. *Oswego Pier-head, Lake Ontario, New York.*—The lantern-frame of this beacon is of wood, with sash-bars nearly 10 inches wide, which almost obscure the light as vessels pass their line. These wooden bars or posts should be removed, and iron ones substituted. This change would involve new and larger glass and some modification of the lantern, but not entire rebuilding. It is proposed to have this work done the coming season.

Thirty-Mile Point, Lake Ontario, New York.—An additional appropriation of \$5,000 for this new station was made March 3, 1875, and the construction is now going on under contract, the iron-work having been delivered by the contractors therefor. Ground was broken on April 28, 1875. Bad weather in May and June caused much delay in the progress of the work. The fence inclosing the lot, and the roadway and

bridge across Golden Hill Creek, were built in the fall of 1874. It is thought that the light can be exhibited at or soon after the opening of navigation in 1876.

523. *Dunkirk, Lake Erie, New York.*—A temporary beacon was erected and lighted on the opening of navigation in 1875, as a substitute for the permanent light during the reconstruction of the station by means of the appropriation of \$15,000 made March 3, 1875. The old tower was then taken down, and ground was broken for the new tower and dwelling on June 16, 1875. The concrete foundation has been laid and masonry has been commenced. It is expected that the permanent light can be again exhibited on the opening of navigation in 1876.

524. *Dunkirk Beacon, Lake Erie, New York.*—This beacon is old and the wood-work much decayed. It is recommended that it be rebuilt, and for this purpose an appropriation of \$5,000 is asked.

532. *Conneaut, Lake Erie, Ohio.*—An appropriation of \$4,000 was made June 23, 1874, for a new beacon on the west pier, which has been built and was lighted on the opening of navigation in 1875. An elevated walk was also built. The old beacon on the east pier has been taken down.

533. *Ashtabula, Lake Erie, Ohio.*—The new beacon proposed for the end of the west pier of entrance has not yet been commenced, as the pier extension is not completed. It is hoped, however, that the beacon can be built and lighted by the opening of navigation in 1876. The present beacon on the east pier will then be taken down.

534. *Grand River, Fairport, Lake Erie, Ohio.*—There is no necessity for this light, a good beacon on the east pier-head being ample for all wants of navigation, whether for lake, coast, or harbor purposes. It is proposed to discontinue it.

535. *Grand River, Fairport Beacon, Lake Erie, Ohio.*—An appropriation of \$4,000 was made June 23, 1874, for a new beacon on the head of the east pier of entrance to the harbor. It has been built, and was lighted at the opening of navigation in 1875.

537. *Cleveland Beacon No. 1, Lake Erie, Ohio.*—An appropriation of \$5,000 was made June 23, 1874, for a new beacon on the west pier of entrance of Cleveland Harbor. It was built during last winter, and lighted shortly after the opening of navigation in 1875. In front of and connected with the beacon a frame structure has been erected containing a fog-bell, which has also been in operation since the opening of navigation.

538. *Cleveland Beacon No. 2, Lake Erie, Ohio.*—The new beacon, with double lights, which is to be placed on the head of the east pier, in lieu of the present mast-head double lights, has not yet been erected, in consequence of the non-completion of the repairs of the pier. It has lately been commenced, however, and it is expected that it will be lighted on September 1, 1875, when the mast-head lights will be discontinued.

539. *Black River, Lake Erie, Ohio.*—It is proposed to discontinue the shore-light at this station and establish a pier-head light on the west pier. The work has been commenced, and the new light will, it is expected, be exhibited before the close of navigation in 1875.

— *Sandusky beacons, Sandusky Bay, Lake Erie, Ohio.*—The unexpended balance of the appropriation of June 23, 1874, for day-beacons in Sandusky Bay, was, by act of March 3, 1875, continued and made available for range-lights at the same place, with the addition of a further sum of \$8,000. The total amount now available is not sufficient for the necessary constructions, and therefore a further appropriation of \$7,000 is asked. With the sum now available the cribs upon which the beacons

are to be erected will be constructed as soon as the title to the sites in Sandusky Bay can be obtained from the governor of Ohio.

548. *Maumee outer-range beacon, (front,) Maumee Bay, Ohio.*—An appropriation of \$2,000 was made March 3, 1875, for the protection of the shore in front of this beacon, which had been steadily wearing away under the action of the water. A substantial construction of timber and rubble has just been completed.

— *Maumee day-beacons, Maumee Bay, Ohio.*—An appropriation of \$14,000 was made June 23, 1874, for two day-beacons. The board has taken no steps to establish these beacons, as it is believed that for such an important lake port as Toledo range-lights will be required, which will be of service by night as well as by day. An examination of the locality has been made with a view to making estimates for range-lights. It was found that two sets of range-lights will be required, the cost of which, including the necessary land and keepers' dwellings, is estimated at \$75,000. As an experiment, several clusters of piles have been driven on the lines of the channel now being dredged in Maumee Bay, and lanterns such as are used on the western rivers have been placed thereupon, the lights being maintained for the present by the dredging contractors. These temporary lights seem to give satisfaction, but the piles on which they stand will doubtless be carried away by the ice in winter. It is recommended that the appropriation of \$14,000 for day-beacons be made available for the maintenance of similar lights, in order that their utility may be further tested.

REPAIRS.

Repairs and improvements, more or less extensive, have been made at each of the following-named stations in the tenth district during the year:

- 499. *Ogdensburgh, Saint Lawrence River, New York.*
- 450. *Cross-over Island, Saint Lawrence River, New York.*
- 501. *Sister Islands, Saint Lawrence River, New York.*
- 502. *Sunken Rock, Saint Lawrence River, New York.*
- 503. *Rock Island, Saint Lawrence River, New York.*
- 506. *Horse Island, Lake Ontario, New York.*
- 507. *Stony Point, Lake Ontario, New York.*
- 508. *Oswego, Lake Ontario, New York.*
- 510. *Fair Haven, Lake Ontario, New York.*
- 511. *Big Sodus, (outer beacon,) Lake Ontario, New York.*
- 512. *Big Sodus, (inner beacon,) Lake Ontario, New York.*
- 513. *Big Sodus, Lake Ontario, New York.*
- 514. *Genesee, Lake Ontario, New York.*
- 515. *Genesee Beacon, Lake Ontario, New York.*
- 516. *Oak Orchard, Lake Ontario, New York.*
- 517. *Olcott, Lake Ontario, New York.*
- 518. *Fort Niagara, Lake Ontario, New York.*
- 519. *Horseshoe Reef, Buffalo, New York.*
- 520. *Buffalo Breakwater, Lake Erie, New York.*
- 522. *Buffalo, Lake Erie, New York.*
- 523. *Dunkirk, Lake Erie, New York.*
- 524. *Dunkirk Beacon, Lake Erie, New York.*
- 525. *Erie Harbor, Lake Erie, Pennsylvania.*
- 526. *Presque Isle beacon-ranges, Lake Erie, Pennsylvania.*
- 531. *Presque Isle, Lake Erie, Pennsylvania.*
- 532. *Conneaut, Lake Erie, Ohio.*

- 536. *Cleveland*, Lake Erie, Ohio.
- 540. *Vermillion*, Lake Erie, Ohio.
- 541. *Huron*, Lake Erie, Ohio.
- 542. *Cedar Point*, Lake Erie, Ohio.
- 543. *Cedar Point beacon*, Lake Erie, Ohio.
- 544. *Marblehead*, Lake Erie, Ohio.
- 546. *West Sister*, Lake Erie, Ohio.
- 547. *Turtle Island*, Lake Erie, Ohio.
- 548. *Maumee Outer Range*, Lake Erie, Ohio.
- 550. *Maumee Middle Range*, Lake Erie, Ohio.
- 552. *Maumee Inner Range*, Lake Erie, Ohio.
- 554. *Monroe*, Lake Erie, Michigan.
- 555. *Gibraltar*, Detroit River, Michigan.
- 557. *Mamajuda*, Detroit River, Michigan.
- 558. *Grassy Island*, Detroit River, Michigan.

LIGHT-SHIPS.

There are no light-ships in this district. An appropriation of \$20,000 was made March 3, 1875, for maintaining a light-ship off the mouth of Detroit River, Michigan.

The government of the Dominion of Canada having recently established a light-ship near this point, it is thought that the one for which an appropriation was made will not be required and that the money may be allowed to revert to the Treasury.

FOG-SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

There are no fog-signals operated by steam or hot-air engines in this district.

DAY OR UNLIGHTED BEACONS.

Dunkirk Harbor, New York, in good condition.

BUOYAGE.

The buoyage of this district is in satisfactory condition and remains substantially as at the date of the last report, the only changes having been such as were incident to defining more accurately the dredged channels in Sandusky and Maumee Bays.

TENDER.

The steam-tender *Haze* has been employed in the necessary work of the district. She is old and in poor condition. An appropriation of \$30,000 was made by act approved March 3, 1875, for repairing this vessel. It is proposed to thoroughly repair her at the close of the working season.

ELEVENTH DISTRICT.

The eleventh district embraces all aids to navigation on the northern and northwestern lakes above Grassy Island light-station, Detroit River, and includes Lakes St. Clair, Huron, Michigan, and Superior, and the straits connecting them.

Inspector.—Commander William P. McCann, United States Navy.

Engineer.—Maj. Godfrey Weitzel, Corps of Engineers, brevet major-general, United States Army, for the entire district, excepting Lake Michigan; Maj. Henry M. Robert, Corps of Engineers, for Lake Michigan until May 4, 1875.

There are in this district—

Light-houses	110
Day or unlighted beacons.....	1
Light-ships	0
Fog-signals operated by steam or hot-air engines	9
Buoys actually in position.....	145
Spare buoys for relief and to supply losses.....	60
Tender (steam) Dahlia, buoy-tender and supply-vessel.....	1
Tender (steamer) Warrington, used in construction and repairs.....	1

The numbers preceding the names of stations correspond with the "Light-house List of the Northern and Northwestern Lakes," issued January 1, 1875.

LIGHT-HOUSES.

559. *Windmill Point, entrance to Lake St. Clair, Michigan.*—Congress, at its last session, appropriated \$18,000, for rebuilding the light-house at this point. The work was begun in the latter part of May, is now well advanced, and will be completed during the season.

561. *St. Clair Flats Beacon, Lake St. Clair, Michigan.*—This beacon and the crib which surrounds it, were rebuilt, an appropriation for the purpose having been made by act approved June 23, 1874. It is now in excellent condition. The heavy masses of ice of the past winter did not disturb the crib in the least.

564. *Fort Gratiot, Lake Huron, Michigan.*—An appropriation having been made by act approved June 23, 1874, for building a keeper's dwelling at this station, the work was taken in hand, completed, and the house occupied last fall. This is the oldest and one of the most important stations in the district. It is a guide to the whole commerce of the lakes into St. Clair River. Over 33,000 vessels annually pass this station. The tower is old, and a new one will have to be constructed before long.

——. *Light-house between Fort Gratiot and Point Aux Barques, Lake Huron.*—The recommendation made in several annual reports to build a coast-light to divide the long distance of 75 miles between Point Aux Barques and Fort Gratiot is renewed. This light-house would be one of the coast-lights of the general system, and is not intended to serve any local interest. As nearly all of the commerce of the lakes passes along this coast, no argument seems necessary to show the importance and necessity of this light. It is therefore recommended that an appropriation of \$40,000 be made for the purpose.

Port Austin, Saginaw Bay, Michigan.—As stated in the last annual report, difficulties were encountered in getting a clear title to the site which had at first been selected for this station. An equally good site, about 200 feet to the eastward of the first one, has been found, and there is every prospect that a clear title for this can be had. As soon as this is done, the construction of this station will be begun. It is doubtful, however, if the work can be finished during the present season.

566. *Saginaw Bay, at the head of Saginaw Bay, and at the mouth of Saginaw River, Michigan.*—An appropriation of \$23,000 was made by the act approved March 3, 1875, for the erection of range-lights to guide through the cut in the outer bar at the mouth of Saginaw River, and for the construction of a new dwelling for the keeper, and the act pro-

vided that the jurisdiction of the Light-House Board be extended so that it be lawful for the board to lease the necessary ground for the erection and maintenance of said light. Plans for the keeper's dwelling have been prepared, but no satisfactory arrangements have yet been made either for the purchase or leasing of the necessary sites for the range-lights, owing to the impossibility of concluding any reasonable bargain with the owners of land.

568. *Tawas, (Ottawa,) Saginaw Bay, Lake Huron, Michigan.*—An appropriation was made at the last session of Congress for the construction of a light-house on Ottawa Point, or for range-lights to guide into Tawas Bay, on the northwest shore of Saginaw Bay, in the State of Michigan. The board has decided to erect a light-house on the shoal to the southward of Tawas Point, in 4 feet of water. Some delay, however, will be experienced in procuring title to the site. As soon as that is done, and plans are prepared, the work will be taken in hand. As the locality is one of great exposure, an additional appropriation may be required to complete the work.

— *Thunder Bay River, Lake Huron, Michigan.*—An appropriation of \$20,000 was made by act approved June 23, 1874, for a light at the mouth of Thunder Bay River. It was found, however, upon examination that a permanent structure at this place would be inexpedient, the piers being extended from time to time as the mouth of the river advances into the lake. The board therefore decided to display a temporary light for the present. Arrangements have been made to establish a small light on a cluster of piles.

579. *McGulpin's Point, Straits of Mackinac, Michigan.*—A steam fog-signal of the most approved pattern is required for this station, the number of vessels passing through the straits and close to this light-house being very great. An appropriation of \$5,000 for the establishment of a fog-signal is asked.

582. *Skilligallee, (Isle aux Galets,) Lake Michigan.*—An appropriation of \$5,000 was made during the last session of Congress for protecting the shore of this station, which had been washing away. The work will soon be taken in hand, and it is expected that it will be completed before fall. Under the appropriation made by act approved June 23, 1874, for erecting fog-signals on the northern and northwestern lakes, the board has decided to place at this station a steam-siren, a fog-signal of the most approved kind. This work, it is also expected, will be finished during the coming fall.

593. *Père Marquette, Lake Michigan, Michigan.*—The last four annual reports have urged an appropriation of \$5,000 for a keeper's dwelling at this point. It is much needed, and the recommendation is renewed. The dredging of the channel, to a width of 200 feet, will take the old house the keeper has been living in, which is not worth moving. No residence can be had within a half-mile, and that on the opposite side of the river from the light.

596. *White River, Lake Michigan, Michigan.*—An appropriation of \$15,000 was made by act approved June 23, 1874, for building a new tower and keeper's dwelling at the mouth of White River, Michigan. Plans for the building have been approved, and steps taken to procure title to the necessary site for the structure. The title-papers are now in the hands of the Attorney-General of the United States for approval. It is believed that the buildings can be erected and the light exhibited during the present season.

601. *Grand Haven pier-head light, Lake Michigan, Michigan.*—A fog-signal house has been built directly under the light, and the boiler set

in position. A steam-siren is to be established at this station under the appropriation made by act approved June 23, 1874, for the erection of fog-signals on the northern and northwestern lakes. It is expected that the work will be completed, and the signal in operation, during the present season.

602. *Holland (Black Lake) pier-head light, Lake Michigan, Michigan.*—A new section of elevated walk, 550 feet in length, has been built at this station, and connected with the shore by 450 feet of plank walk laid on top of the cribs.

608. *Michigan City pier-head light, Lake Michigan, Indiana.*—The beacon and elevated walk have been removed from the east to the west pier, and about 800 feet of new elevated walk built.

609. *Calumet, Lake Michigan, Illinois.*—A shore-light in connection with the pier-head light at this place is not deemed necessary. It is therefore proposed to extinguish the former as soon as the beacon is built on the end of the pier, which will doubtless be done the present season.

612. *Grosse Pointe, Lake Michigan, Illinois.*—The shore in front of this light is washing away gradually, and should be protected. An appropriation of \$5,000 is needed for this purpose.

615. *Kenosha pier-head light, Lake Michigan, Wisconsin.*—This light has been moved out 320 feet to the end of the pier, and 310 feet of elevated walk has been built.

— . *Racine Point, Lake Michigan, Wisconsin.*—The recommendation contained in the last five annual reports that an appropriation be made to erect a lake-coast light at this point, is renewed, and an appropriation of \$40,000 is asked. The present light at Racine, which does not answer the purpose of a lake-coast light, will then be discontinued.

618. *Milwaukee North Cut beacon, Lake Michigan, Wisconsin.*—As there was a light maintained on the end of the pier, the inner light, called the North Cut beacon, was not deemed a necessary aid to navigation. It was therefore discontinued on July 31, 1875. A first-class steam fog-signal should be established at this station, and an appropriation of \$5,000 is asked for this purpose.

625. *Twin River Point, Lake Michigan, Wisconsin.*—At the date of the last annual report the construction of this station was in progress. The buildings were completed in October last, but the illuminating-apparatus did not arrive until some time afterward. The light was first exhibited on the night of December 7, 1874.

629. *Port du Mort, (Pilot Island,) entrance to Green Bay, Lake Michigan, Wisconsin.*—Arrangements have been made to erect a steam-siren at this station under the appropriation for steam fog-signals on the northern and northwestern lakes. The work is now in progress, and, it is expected, will be finished during the present season.

631. *Poverty Island, entrance to Green Bay, Lake Michigan, Wisconsin.*—The dwelling and 31 feet of the tower were completed on August 1, 1874, and a temporary light was exhibited from the roof of the dwelling. An appropriation of \$3,000 was made by act approved March 3, 1875, to complete the tower. The work has been resumed, and it is expected that the tower will be completed and a permanent light exhibited by August 1, 1875.

643. *Big Sable, Lake Superior, Michigan.*—This station was completed in August, 1874, and lighted on the 19th of that month.

— . *Stannard's Rock, Lake Superior, Michigan.*—A survey of this dangerous shoal was made under the appropriation made by act of March 3, 1873. The results of the survey proved that it is entirely practicable to build a light-house on it, the water varying from 10 to 12 feet in depth

on the approaches from three sides. A light-house should be built, and a fog-signal established. The rock lies in the track of all vessels running to the north side of the western portion of Lake Superior, and is an object of great concern, especially on dark nights and during the almost interminable fogs which prevail in this vicinity during the greater part of the season of navigation. The construction of this station will greatly benefit the large, growing, and valuable commerce of the Lake Superior region. This is the proper time to begin it, as it can be built now cheaper than at any future time, as the costly apparatus and machinery used in building the light-house at Spectacle Reef is now available, and is especially adapted to works of this nature. The rock is nearly 20 miles distant from the nearest land, and 40 miles from a suitable harbor; and as it will have to be placed in from 10 to 12 feet of water, it will require a structure of the most costly and substantial character. It is estimated that the cost will not be less than \$300,000, but no accurate estimate can be given in advance, on account of the liability to accidents and delay while the work is in progress. Large as this sum is, its outlay is fully warranted by the necessities of the navigation of the lakes, and it is recommended that an appropriation of \$200,000 be made to begin the work.

— *L'Anse, Lake Superior, Michigan.*—Efforts have been made to secure a title to the site on several occasions, but thus far without success. It is recommended that the appropriation made by act approved March 3, 1873, which is still available, be so worded that the Light-House Board may be authorized to erect the light-house anywhere in the near vicinity that may be determined upon.

659. *Eagle Harbor, Lake Superior, Michigan.*—An appropriation of \$8,000 was made by act approved March 3, 1875, for re-establishing range-lights at Eagle Harbor, Lake Superior. Negotiations having in view the acquisition of title to the site for the light are now pending. If there is no delay in procuring a valid title, the lights will be exhibited before the close of the present season.

661. *Portage Lake Ship-Canal, Lake Superior, Michigan.*—This station was completed and lighted on the 20th of November, 1874.

663. *Outer Island, Lake Superior, Wisconsin.*—This station was completed and lighted on October 30, 1874. A steam fog-signal has been erected, and was put in operation on November 5, 1874.

669. *Isle Royale, Lake Superior, Michigan.*—Work was begun on this station as soon as navigation opened in the spring. It will probably be completed and lighted by September 15, in this year. The light-house is located on Menagerie Island, the most easterly of the small islands forming Siskiwit Bay, south side of Isle Royale.

— *Passage Island, Lake Superior, Michigan.*—Congress, at its last session, made an appropriation of \$18,000 for establishing a light at this place, conditioned upon the building, by the government of the Dominion of Canada, of a light-house on Oolchester Reef, to the eastward of the mouth of Detroit River. The board is not aware that any steps have yet been taken by the Canadian government to establish a light at that point, and therefore nothing has been done toward the erection of a light at Passage Island.

REPAIRS.

Repairs of greater or less extent have been made, or are in process of execution, at the following stations :

559. *Windmill Point, entrance to Lake St. Clair, Michigan.*

560. *St. Clair Flats, Michigan.*

- 561. *St. Clair Flats beacon*, Michigan.
- 563. *St. Clair Flats Canal*, Michigan.
- 564. *Fort Gratiot*, Lake Huron, Michigan.
- 565. *Point aux Barques*, Lake Huron, Michigan.
- 566. *Saginaw Bay*, Lake Huron, Michigan.
- 567. *Charity Island*, Saginaw Bay, Lake Huron, Michigan.
- 568. *Tawas*, on Ottawa Point, Saginaw Bay, Michigan.
- 571. *Thunder Bay Island*, Lake Huron, Michigan.
- 574. *Presque Isle*, Lake Huron, Michigan.
- 575. *Spectacle Reef*, entrance to the Straits of Mackinac, Lake Huron, Michigan.
- 576. *Detour*, river Sault Ste. Marie, Lake Huron, Michigan.
- 577. *Bois Blanc*, Straits of Mackinac, Michigan.
- 578. *Cheboygan*, near eastern entrance to the Straits of Mackinac, Michigan.
- 579. *McGulpin's Point*, Straits of Mackinac, Michigan.
- 580. *St. Helena*, Straits of Mackinac, Michigan.
- 581. *Waugoshance*, Straits of Mackinac, entrance to Lake Michigan, Michigan.
- 582. *Skulligallee*, (Ile aux Galets,) Lake Michigan, Michigan.
- 583. *Beaver Island Harbor*, Lake Michigan, Michigan.
- 584. *Beaver Island*, Lake Michigan, Michigan.
- 585. *South Fox Island*, Lake Michigan, Michigan.
- 586. *Grand Traverse*, Grand Traverse Bay, Lake Michigan, Michigan.
- 587. *Mission Point*, Grand Traverse Bay, Lake Michigan, Michigan.
- 588. *South Manitou*, Lake Michigan, Michigan.
- 589. *Point Betsey*, (Point aux Becs Scies,) east side of Lake Michigan, Michigan.
- 590. *Frankfort pier-head*, Lake Michigan, Michigan.
- 591. *Manistee*, Lake Michigan, Michigan.
- 592. *Grande Pointe au Sable*, Lake Michigan, Michigan.
- 593. *Pere Marquette*, Lake Michigan, Michigan.
- 594. *Pentwater*, Lake Michigan, Michigan.
- 595. *Petite Pointe au Sable*, Lake Michigan, Michigan.
- 597. *White River pier-head*, Lake Michigan, Michigan.
- 598. *Muskegon*, Lake Michigan, Michigan.
- 600. *Grand Haven*, Lake Michigan, Michigan.
- 602. *Holland*, (Black Lake,) Lake Michigan, Michigan.
- 603. *Kalamazoo*, on the north side of the mouth of Kalamazoo River, Lake Michigan, Michigan.
- 604. *South Haven*, Lake Michigan, Michigan.
- 605. *St. Joseph*, Lake Michigan, Michigan.
- 607. *Michigan City*, Lake Michigan, Indiana.
- 608. *Michigan City pier-head*, Lake Michigan, Indiana.
- 609. *Calumet*, Lake Michigan, Illinois.
- 611. *Chicago pier-head*, Lake Michigan, Illinois.
- 612. *Grosse Point*, Lake Michigan, Illinois.
- 613. *Waukegan*, Little Fort River, Illinois.
- 614. *Kenosha*, on Warrenton Island, Lake Michigan, Wisconsin.
- 616. *Racine*, Lake Michigan, Wisconsin.
- 617. *Racine pier-head*, Lake Michigan, Wisconsin.
- 618. *Milwaukee pier-head*, Lake Michigan, Wisconsin.
- 619. *Milwaukee*, (north point,) Lake Michigan, Wisconsin.
- 620. *Port Washington*, Lake Michigan, Wisconsin.
- 621. *Sheboygan pier-head*, Lake Michigan, Wisconsin.

- 622. *Sheboygan*, Lake Michigan, Wisconsin.
- 624. *Manitowoc*, Manitowoc River, Lake Michigan, Wisconsin.
- 626-27. *Bailey's Harbor ranges*, Lake Michigan, Wisconsin.
- 629. *Port du Mort*, Pilot Island, Green Bay, Lake Michigan, Michigan.
- 630. *Pottawatomie*, Rock Island, Green Bay, Lake Michigan, Michigan.
- 632. *Point Peninsula*, on the point between Little and Big Bays de Noquet, Lake Michigan, Michigan.
- 633. *Escanaba*, Little Bay de Noquet, Lake Michigan, Michigan.
- 634. *Eagle Bluff*, Green Bay, Lake Michigan, Wisconsin.
- 636. *Green Island*, Green Bay, Lake Michigan, Wisconsin.
- 638-39. *Grassy Island ranges*, Green Bay, Lake Michigan, Wisconsin.
- 641. *Point Iroquois*, White Fish Bay, Lake Superior, Michigan.
- 642. *White-Fish Point*, Lake Superior, Michigan.
- 643. *Big Sable*, Lake Superior, Michigan.
- 644. *Grand Island*, Lake Superior, Michigan.
- 645. *Grand Island Harbor*, Lake Superior, Michigan.
- 646-47. *Grand Island Harbor ranges*, Lake Superior, Michigan.
- 648. *Marquette*, Lake Superior, Michigan.
- 649. *Granite Island*, Lake Superior, Michigan.
- 650. *Huron Island*, Lake Superior, Michigan.
- 651. *Portage River*, Keweenaw Bay, Lake Superior, Michigan.
- 652-653. *Portage River ranges*, Keweenaw Bay, Lake Superior, Michigan.
- 654. *Manitou Island*, Lake Superior, Michigan.
- 655. *Gull Rock*, Lake Superior, Michigan.
- 656. *Copper Harbor*, Lake Superior, Michigan.
- 660. *Eagle River*, Lake Superior, Michigan.
- 662. *Ontonagon*, Lake Superior, Michigan.
- 663. *Outer Island*, (Apostle group,) Lake Superior, Wisconsin.
- 664. *Michigan Island*, Lake Superior, Wisconsin.
- 665. *La Pointe*, Lake Superior, Wisconsin.
- 666. *Raspberry Island*, (Apostle group,) Lake Superior, Wisconsin.
- 667. *Minnesota Point*, mouth of Saint Louis River, Lake Superior, Minnesota.
- 668. *Du Luth*, Lake Superior, Minnesota.
- 670. *Rock Harbor*, Lake Superior, Michigan.

FOG-SIGNALS.

Since the last annual report three new fog-signals have been erected in this district, namely, at South Manitou Island, Lake Michigan, and Outer and Manitou Islands, Lake Superior. These, with the other six that existed in the district, seem to have given general satisfaction to the commerce of the lakes.

A steam-siren has been ordered at each of the three following stations, namely: *Grand Haven*, *Skilligallee*, and *Port du Mort*, all in Lake Michigan. These are all in course of erection.

BUOYS.

The buoyage of this district has been carefully attended to during the year, and it is in conformity with the printed buoy-list, and generally in good order. A complete set of new buoys for Saint Clair Flats was furnished and located in the spring, the old channel being used almost exclusively by vessels towing rafts, as difficulty is experienced in using the canal for that purpose when there is much wind or sea.

LIGHT-HOUSE DEPOT.

Detroit, Michigan.—Congress, at its last session, made an appropriation of \$10,000 to complete the work on this important depot. Work under this appropriation was begun in May. The new dock is nearly completed, and all the iron shutters and doors for the fire-proof storehouse are in place.

TWELFTH DISTRICT.

CALIFORNIA.

This district embraces all aids to navigation on the Pacific coast of the United States between the Mexican frontier and the southern boundary of Oregon, and includes the coast of California.

Inspector.—Commodore James H. Spotts, United States Navy, until December 1, 1874; Commander A. T. Snell, U. S. N., present inspector.

Engineer.—Lient. Col. R. S. Williamson, Corps of Engineers, United States Army.

In this district there are—

Light-houses and lighted beacons	21
Day or unlighted beacons	17
Light-ships	0
Fog-signals operated by steam or hot-air engines	9
Buoys actually in position	31
Spare buoys for relief and supply losses	29
Tender <i>Shnbrick</i> , common to twelfth and thirteenth districts, used for inspector's and engineer's purposes	1

The numbers preceding the names of stations correspond with those of the "Light-house List of the Atlantic, Gulf, and Pacific Coasts of the United States," issued January 1, 1875.

LIGHT-HOUSES.

433. *Point Loma, entrance to San Diego Bay, sea-coast of California.*—Some slight repairs and renovations have been made at this station during the past year; but as the keeper's dwelling is in bad condition, considerable repairs are necessary. It is also proposed to fit up two rooms in a portion of the wood-house for the better accommodation of the keepers. These repairs and changes will be made during September, as that is deemed the best time for doing the work.

434. *Point Fermin, sea-coast of California.*—The light at this station was exhibited for the first time on the evening of December 15th, 1874. It is recommended that an appropriation of \$300 be made for the purchase of additional land at this station.

435. *Point Hueneme, sea-coast of California.*—The light at this station was exhibited for the first time on the evening of December 15, 1874. Plenty of water for irrigation is had from the artesian well on the reservation. It is important that a steam fog-signal should be established here. The numerous passenger and other steamers, in going up and down the coast, pass inside Anacapa Island, and very near the coast, which here makes a considerable elbow. The land at this point is quite low, and is so for ten miles inland, so that it is difficult to see it if there is any fog. An appropriation of \$7,000 for the establishment of a first-class steam fog-signal at this place is recommended.

436. *Santa Barbara, sea-coast of California.*—Slight repairs have been

made at this station. The light-house reservation is separated from the nearest public road by land owned and occupied as an orchard by a private citizen. A road to the public highway is necessary. The owner offers to sell a piece of land sufficient for a right of way, at the rate of \$200 per acre, gold coin. This is not an exorbitant price; an appropriation of \$500 is therefore recommended.

437. *Point Conception, sea-coast of California.*—The old dwelling at this station is in a bad condition, and the best plan is to pull it down, leaving the tower by itself, and to build for the accommodation of the keepers two more cottages similar to the one built last year. This being a first-order light and having a steam fog-signal, four keepers are required. One corner of the house has settled, making a serious crack. As the tower is in the center of the house, the latter having been built around it, when the walls of the house are removed the tower will be isolated and complete in itself. An appropriation of \$12,000 is asked for the purpose of building the new dwellings. The tenure by which the Government holds 160 acres of land at this point has been a matter of correspondence during some years past. A portion of this is of no value to the Government for light house purposes, and can be abandoned without detriment to the public service. Negotiations are now in progress having in view the settlement of dispute in this regard.

438. *Piedras Blancas, sea-coast of California.*—The tower at this station was completed and the light put in operation on February 15th, 1875, the keepers being accommodated in the shanties built for use of the mechanics and laborers. Congress at its last session appropriated \$15,000 for completing the station and establishing a steam fog-signal. This amount being deemed insufficient for the purpose, no work has been done under it. It is now necessary to erect the dwelling, as the shanties will not afford the necessary shelter during the rainy season. Plans for the structures have been made and the buildings will soon be commenced. In order that the fog-signal may be efficient, it will be necessary to blast off the highest point of Piedras Blancas rock, a rock that rises in the form of a seal, some distance from the main-land. But as the highest part of it is about 100 feet high, this will be attended with considerable expense. An appropriation of \$20,000 will be required for this purpose, and in the event of the appropriation not being made, it will be better to delay establishing the signal.

— *Point Sur, sea coast of California.*—This dangerous point, on which the steamer Ventura was lost on April 20, 1875, has been surveyed during the present season. A steam fog-signal would be of as much value here as a light. The expense of establishing either will be heavy, owing to the difficulty of securing a proper site. Both a light and fog-signal will eventually be established at this point, but the board does not ask an appropriation therefor this year.

439. *Point Pinos, sea-coast of California.*—Repairs and renovations have been made during the past year. Considerable repairs to the parapet-wall of the lantern are needed, and will be made during September.

443. *Point Montara, sea-coast of California.*—Having secured a good title to the land, the work of erecting a fog-signal structure and a keeper's dwelling was commenced in October last, and completed in February, 1875. The signal was put in operation on March 1, 1875. An abundant supply of water has been obtained from two sources—a creek running through the reservation, and from a spring near its southern border. Water from the creek is forced by a hydraulic ram to the

signal-house, where there is a reservoir holding 2,000 gallons. The station is in good order.

444. *Farallones Islands, off San Francisco, sea-coast of California.*—“The recommendations made in the last annual report are repeated. The dwelling at this station is very much out of repair, and is much too small for the wants of a first-order station. It was built in 1855, out of rock quarried on the island, and is very damp. A substantial wooden structure is needed, and an appropriation of \$15,000 is respectfully asked for that purpose.”

445. *Point Bonita, sea-coast of California.*—From causes stated in the last annual report it became necessary to cut down the entire point on which the fog-signal stood, about 25 feet. To do this the signal was stopped on October 1, 1874. The structures were torn down and the entire point graded off to a point 25 feet lower than the original foundation. New structures were built and the signal resumed operation on January 1, 1875, the expense of the change being paid from the general appropriation for repairs and incidental expenses of fog-signals. The signal is now upon a secure foundation. The light at Point Bonita is 306 feet above the sea. At this height the light is very frequently obscured by a light haze or fog, when at the steam fog-signal there is no fog or haze. Pilots, steamship captains, and others frequently report passing Point Bonita without seeing the light, when the extremity of the point where the fog-signal is placed and the base of the bluff on which the light stands show plainly, the fog hanging above the water at a height of about 100 feet. A good light on this point is very necessary, it being at the entrance of San Francisco Bay and harbor, and an appropriation of \$25,000 is asked for moving the present Point Bonita light-house to this point.

448. *Yerba Buena Island, San Francisco Harbor, California.*—The keeper's dwelling and tower have been completed, excepting the putting up of the lantern and illuminating apparatus. When the apparatus is received it will be immediately put in place on the tower. The lens formerly in use at Yaquina light-station, Oregon, will be used at this station, and the light can be exhibited on or about the 15th of September. Congress, at its last session, appropriated \$5,000 for establishing a steam fog-signal at this station. The work was commenced in June, and is nearly completed. The signal will be put in operation on the 1st of October. Water is provided from a spring, near the buoy-depot, which has been cleaned out, enlarged, and curbed up. A double-acting force-pump is placed at this spring, and the water forced through iron pipes to a 10,000-gallon tank at the signal. This tank is made very strong and secure, and will last, under ordinary circumstances, at least twenty years. The supply of water at the spring is abundant.

449. *East Brother Island, in the straits separating San Francisco and San Pablo Bays, California.*—Extensive repairs are necessary to secure the wharf and tram-way, which were badly damaged by a violent gale and sea last spring. These repairs will be made during September.

450. *Mare Island, Straits of Karquines, California.*—Repairs have been made at this station, consisting of a strong stone sea-wall to protect the fog-bell tower. The foundation of this tower needs strengthening; this work will be done as soon as practicable.

451. *Point Reyes, sea-coast of California.*—Congress, at its last session, appropriated \$3,000 for enlarging and repairing the water-shed at this station. This work has been done, and it is now thought that, with a rain-fall of eight inches a year, water enough for fog-signal purposes will be caught. The average rain-fall is three times that amount. Materials for

repairing and renovating the various structures at this station have been purchased and sent there.

453. *Cape Mendocino, sea-coast of California.*—Funck lamps have been furnished to this station, and some general repairs have been made. The dwelling requires extensive repairs, which will cost about \$1,200. These repairs can be made to better advantage during September and October than at any other time. During the prevalence of the strong winds of summer it is almost impossible at times for any one to go from the dwelling to the tower, so great is the force of the wind.

454. *Humboldt, sea-coast of California.*—Slight repairs have been made during the past year. Quite extensive repairs and renovations are necessary to the keeper's dwelling, and the wood-shed is to be altered so as to accommodate one assistant keeper and his family.

457. *Crescent City, sea-coast of California.*—This station is in a dilapidated condition, and should be rebuilt if the light is to be continued. The entire wood-work of the keeper's stone dwelling must be removed. The ends of many of the lower floor-timbers are entirely gone, and the floor is held up by shores. But the light itself is of little consequence. No vessel can enter Crescent City harbor at night, and no vessel bound up or down the coast can, with safety, run near enough to make the light. The rocks off Point St. George are one of the chief dangers to navigation on the coast. A first-order light should be placed there. When that is done the Crescent City station should be discontinued.

— *Point St. George, or vicinity, near Crescent City, sea-coast of California.*—The recommendations in the last annual report are repeated: "This is one of the most important points for a sea-coast light on the coast of California. The bluff point is about one hundred and thirty feet high, with level land for some distance back of it. Off the point, extending some six or seven miles, is a very dangerous reef of rocks, quite a number of which show above water, and many are awash at low tide; others have from three to four fathoms of water on them. The passage between the outlying rocks of this reef and Point St. George is quite wide, and is used by the coasting steamers and sailing-vessels. The steamer Brother Jonathan was wrecked on this reef some years ago during a fog, and many lives were lost, among them General Wright and staff, with the families of himself and several of his staff. A lighthouse and fog-signal should be erected here. An appropriation of \$50,000 is asked to commence the work."

ROADWAYS TO LIGHT-STATIONS.

There are several light-stations on the Pacific coast which were established on reservations belonging to the Government, but which are surrounded by private property, through which the Light-House Board has no roadway. It is recommended that an appropriation of \$5,000 be made to enable the board to purchase land necessary for roadways at stations on the Pacific coast.

REPAIRS.

At each of the following-named light-stations repairs and renovations more or less extensive have been made during the year:

433. *Point Loma.*

436. *Santa Barbara.*

437. *Point Conception.*

439. *Point Pinos.*

- 440. *Santa Cruz.*
- 441. *Año Nuevo.*
- 442. *Pigeon Point.*
- 444. *Farallones Island.*
- 446. *Fort Point.*
- 447. *Alcatraz Island.*
- 450. *Mare Island.*
- 451. *Point Reyes.*
- 452. *Point Arena.*
- 453. *Cape Mendocino.*
- 454. *Humboldt.*
- 456. *Trinidad Head.*

LIGHT-SHIPS.

There are no light-ships in this district.

FOG-SIGNALS OPERATED BY STEAM OR HOT AIR ENGINES.

- Point Conception.*—A 12-inch steam-whistle.
- Año Nuevo Island.*—A 12-inch steam-whistle.
- Pigeon Point.*—A 12-inch steam-whistle.
- Point Montara.*—A 12-inch steam-whistle.
- Point Bonita.*—A first-order steam-siren.
- East Brother Island.*—A 12-inch steam-whistle.
- Point Reyes.*—A 12-inch steam-whistle.
- Point Arena.*—A 12-inch steam-whistle.
- Humboldt.*—A 12-inch steam-whistle.

DAY OR UNLIGHTED BEACONS.

During the past year pile-beacons have been erected in this district at the following places:

To mark the channel in the bay of San Francisco, toward and entrance to Redwood Creek: Pile beacons, four in number.

To mark end of shoal north of Yerba Buena Island: Pile beacon, one.

To mark Berkley Rock, bay of San Francisco: Pile beacon, one.

To mark Southampton shoal, bay of San Francisco: Pile beacons, two.

To mark the end of shoal between Straits of Karquines and Napa Creek: Pile beacon, one.

To mark Commission Rock off Mare Island, in Napa Creek, (since carried away :) Pile beacon, one.

To mark entrance to Petaluma Creek from San Pablo Bay: Pile beacons, four.

To mark channel toward Sacramento River through Suisun Bay: Pile beacons, three.

Anita Rock, Harbor of San Francisco, California.—This rock is a serious obstruction to navigation and should be marked by spindle. An appropriation of \$2,300 is asked for this purpose.

Commission Rock, Mare-Island Straits, California.—The day beacon to be erected on this rock will be commenced at once, and will probably be completed during the month of September 1875.

Fauntleroy Rock.—The spindle is now in place, and is much better calculated to withstand the storms than the previous one, being three

feet higher and one inch thicker for six feet in length from the lower end.

To mark end of mud flat between mouths of Suisun Creek and Montezuma Creek, Suisun Bay. Pile beacon, one.

BUOYS.

The buoyage of this district is good, except in San Diego Bay and at Humboldt Bar. The buoys in San Diego Bay are 3d class, and are too few in number. Several steamers have been ashore there, and masters are anxious that the buoys should be removed, and a proper number of pile beacons, similar to those in San Francisco Bay, be placed at such points as a careful examination of the bay shall show to be most desirable. This will be done at an early day. During the year there have been lost one 1st-class buoy and three 3d-class buoys, which with sinkers and chains lost, are estimated to have been worth \$3,800.

TENDER AND SUPPLY-VESSEL.

The Shubrick is the only light-house vessel on the Pacific coast. The coast-line is nearly fifteen hundred miles in extent, and it is simply impossible for the Shubrick to do all the work required in both twelfth and thirteenth districts.

There should be a tender for each district to enable the buoyage to be kept in good condition, and the work of the inspectors and engineers to be properly performed. An appropriation of \$100,000 for a steam-tender is asked.

DEPOTS.

There are two depots in this district, one at Yerba Buena Island, and the other at Fort Point. That at Yerba Buena is used as a buoy depot and for general supplies of light-houses. That at Fort Point has in it engineers' stores and lampists' tools.

THIRTEENTH DISTRICT.

This district embraces all aids to navigation on the Pacific coast of the United States north of the southern boundary of Oregon. It extends from the forty-first parallel of latitude to British Columbia, and includes the coasts of Oregon and of Washington Territory.

Inspector.—Commodore James H. Spotts, United States Navy, until December 26th, 1874. Lieutenant-Commander Louis Kempff, United States Navy, present inspector.

Engineer.—Major Nathaniel Michler, Corps of Engineers, brevet brigadier-general, United States Army.

There are in this district—

Light-houses	11
Day or unlighted beacons	12
Light-ships	0
Fog-signals operated by steam or hot-air engines	3
Buoys actually in position	55
Spare buoys for relief, and to supply losses	47
Tender, (steam,) Shubrick, used for inspection, supplies, and engineer's purposes, common to twelfth and thirteenth districts	1

The following numbers, which precede the names of stations, correspond with those of the light-house list of the Atlantic, Gulf, and Pacific coasts of the United States, issued January 1, 1875 :

LIGHT-HOUSES.

459. *Cape Arago, (Gregory,) sea coast of Oregon.*—Some damage was done at this station by the gale of last November. This damage was repaired. Other repairs are needed, and will be attended to at an early day. The material for the same was landed at the locality on the last day of June; in consequence of severe storms it was not possible to do so previous to that date.

460. *Cape Foulweather, (Yaquina Head,) sea-coast of Oregon.*—At this station the two sides of the keeper's dwelling most exposed to severe rain and wind storms, and which leaked badly, have been covered with rustic siding. They will now be perfectly tight. The tower has been whitewashed, and the dwelling painted. Some work has been done by the keeper on the road between the station and Yaquina Bay. Many minor details have received attention. The entire station is now in excellent order.

— *Range-lights at Saint Helen's Bar, Columbia River, Oregon.*—A set of range-lights for crossing Saint Helen's Bar are required. Their proper location is the same as those heretofore used during the operations of dredging under charge of the Engineer Department of the Army. The estimated cost is \$1,000, and an appropriation of that amount is asked for this purpose.

461. *Point Adams, south side of the entrance to the Columbia River, Oregon.*—The light-house at this station has been completed. The structure is a low, square tower, rising from the keeper's dwelling, and is built of wood. The necessary building and the cistern for a 12-inch steam fog-whistle have also been erected. The light was exhibited and the signal operated, both for the first time, on the night of the 15th of February. The grounds have been partially graded, cleared of heavy timber and brush, and a road constructed from the station to connect with one leading to the Government wharf at the military post at Fort Stevens. The only work still required is a cistern near the dwelling for the use of the keepers.

463. *Shoalwater Bay, on Toke Point, entrance to Shoalwater Bay, Washington Territory.*—The principal work at this station during the year was the construction of a fence around the dwelling for its protection against the drifting sand, and other arrangements for guarding against the undermining of the building.

464. *Cape Flattery, (Tatoosh Island,) entrance to Straits of Juan de Fuca, Washington Territory.*—New buildings for the keepers have been completed.

A new store-house has been built, and a wooden tramway constructed from the fog-signal building, and store-house to the derrick by which material is raised from the landing on the beach to the top of the high rocky bluff. The old dwelling has been repaired and is now in good condition. The new one is already occupied by the keepers, and is a convenient and substantial building. The steam fog-signal building has been widened 4 feet, and the roof changed by carrying the north hip 4 feet westwardly.

465. *Ediz Hook, Straits of Juan de Fuca, Washington Territory.*—The only work done at this locality consists in the erection of a substantial fence to inclose some few acres of ground for the benefit of the keepers, the repairing and relaying of the plank-walk between the dwelling and the boat-house, and other slight repairs.

466. *New Dungeness, Straits of Juan de Fuca, Washington Territory.*—During the extremely cold weather in January the water in the pipes leading to the boiler of the fog-whistle was frozen and the pipes burst;

the necessary repairs were made. The joints in the tower were repointed. A door was put in the upper part to prevent too great a draught of air in the lantern when that in the lantern-floor is opened. A wooden tramway was constructed, connecting the boat-house with the dwelling and fog-signal building, and a suitable hand-car provided.

467. *Smith's or Blunt's Island, near the entrance to Puget Sound, Washington Territory.*—A small brick cistern of the capacity of 5,000 gallons has been built. The old well has been cleaned out and lined with brick, a new platform having been placed over it. Pumps and pipes have been furnished for both cistern and well. The roof of the dwelling has been painted.

468. *Admiralty Head, on Red Bluff, Whidby's Island, entrance to Puget Sound, Washington Territory.*—At this station a hitherto unoccupied space in the attic of the dwelling has been inclosed and converted into a watch-room. The repairs made consist in covering with rustic siding the two sides of the building most affected by winter storms; and other slight matters needing attention.

— *Point no Point, Puget Sound, Washington Territory.*—An appropriation of \$25,000 for building a light-house at this point, or at such other point in Puget Sound as the Light-House Board may elect, was made by act approved March 3, 1873. No work has yet been done, as the question of the proper site is still in abeyance.

REPAIRS.

Repairs more or less extensive have been made during the year at each of the following-named stations:

- 458. *Cape Blanco, Oregon.*
- 459. *Cape Arago, (Gregory,) Oregon.*
- 460. *Cape Foulweather, (Yaquina Head,) Oregon.*
- 462. *Cape Hancock, (Disappointment,) Washington Territory.*
- 463. *Toke Point, Washington Territory.*
- 464. *Cape Flattery, (Tatoosh Island,) Washington Territory.*
- 465. *Ediz Hook, Washington Territory.*
- 466. *New Dungeness, Washington Territory.*
- 467. *Smith's or Blunt's Island, Washington Territory.*
- 468. *Admiralty Head, Washington Territory.*

LIGHT SHIPS.

There are no light-ships in this district.

FOG SIGNALS OPERATED BY STEAM OR HOT-AIR ENGINES.

Cape Flattery.—A 12-inch whistle.

New Dungeness.—A 12-inch whistle.

Point Adams.—A 12-inch whistle.

All in good condition.

DAY OR UNLIGHTED BEACONS.

The beacons of this district are 12 in number, located as follows, viz two on Sand Island, [range-beacons,] for service in entering and leaving the Columbia river. These beacons are structures of logs bolted together in the shape of a frustum of a pyramid.

Nine of the ten remaining beacons are simply single piles, driven to mark the channel of the Columbia River between Tongue Point and Woody Island.

A beacon of the same kind is placed on Minor Island, in the Straits of Fuca.

These beacons have cross boards at the top, placed at right angles to each other.

BUOYS.

The general condition of the buoys and appurtenances in position in this district is good, and the buoys agree with the published list.

TENDERS.

The tender Shubrick is the only light-house vessel upon the entire Pacific coast. It is of the first importance that an additional light-house tender should be supplied as soon as possible.

The work required is constantly increasing, and under existing circumstances it is impossible to perform it properly.

DEPOT.

An appropriation of \$10,000, made by act approved March 3, 1875, for the establishment of a depot for buoys and supplies, is now available.

The work will be taken in hand without unnecessary delay.

FOURTEENTH DISTRICT.

The fourteenth light-house district extends from Pittsburgh, Pa., to New Orleans, La., and embraces all the aids to navigation on the Ohio River and that part of the Mississippi River between the mouth of the Ohio and New Orleans.

Inspector.—Commander Joseph Fyffe, United States Navy, until June 1, 1875.

Lieut. Chas. H. Rockwell, United States Navy, present inspector.

Engineer.—Maj. W. E. Merrill, Corps of Engineers, United States Army.

In this district there are—

Lights	180
Buoys actually in position	9
Tender (steam) Lily	1

The following is a list of the lights in this district, with their positions :

List of lights established in the fourteenth light-house district, from date of organization, and in operation at the close of the year ending September 30, 1875.

OHIO RIVER, PITTSBURGH, PENN., TO CINCINNATI, OHIO.

Name of light.	Date established.	Character.	Distances from Pittsburgh.
			Miles.
Bruno Island	May 19, 1875	Fixed stake-light	2
Horse Tail	do.	do.	6
Duff's Bar	do.	do.	8
Merriman's Bar	do.	do.	9½
Merriman's Bar	do.	do.	10
White's Ripple	May 18, 1875	do.	11
Deadman's Island	do.	do.	15
Logstown	do.	do.	18
Baden	Oct. 27, 1875	do.	20
Mallory Bar	May 17, 1875	do.	21
Laycock's Bar	do.	do.	23
Beaver Shoals	May 19, 1875	do.	26
Beaver Shoals	do.	do.	27
Raccoon Bar	May 17, 1875	do.	29
Phillipi Island	May 20, 1875	do.	35
Georgetown Island	May 17, 1875	do.	37
Line Island	do.	do.	40
Baker's Island	do.	do.	49
Black's Island	do.	do.	53
Brown's Island	do.	do.	60
Brown's Island	do.	do.	62
Captina Island	May 15, 1875	do.	106
Captina Island	May 20, 1875	do.	106½
Fish Creek	May 21, 1875	do.	109
Opossum Creek	May 15, 1875	do.	113
Petticoat Bar	do.	do.	146
Bat and Grape Islands	May 14, 1875	do.	150
Carpenter's Bar	do.	do.	166
Carpenter's Bar	do.	do.	166½
Mustapha Island	do.	do.	194½
Mustapha Island	do.	do.	195
Belleville Bar	do.	do.	198
Buffington Island	May 13, 1875	do.	212
Buffington Island	do.	do.	214
Sand Creek	do.	do.	218
Old Town Island	do.	do.	224
Goose Island	May 22, 1875	do.	226
Letart Falls	May 13, 1875	do.	229
Letart Falls	do.	do.	229½
Eight-mile Island	May 22, 1875	do.	258
Gallipolis Island	do.	do.	266
Gallipolis Island	do.	do.	266½
Raccoon Island	Jan. 6, 1875	do.	273
Raccoon Island	do.	do.	273½
Straight Ripple	do.	do.	282
Straight Ripple	do.	do.	283
Green Bottom	May 12, 1875	do.	290
Guyandotte	Jan. 6, 1875	do.	302
Twelve Pole	Jan. 7, 1875	do.	311
Twelve Pole	do.	do.	311½
Greenup	Jan. 5, 1875	do.	331
Scioto Bar	Jan. 8, 1875	do.	335
Conoconneque Bar	May 24, 1875	do.	364
Conoconneque	Jan. 5, 1875	do.	364½
Quick's Run	Jan. 4, 1875	do.	379
Brush Creek	May 24, 1875	do.	384
Manchester Island	Jan. 4, 1875	do.	391
Manchester Island	do.	do.	392
Charleston Bar	Jan. 8, 1875	do.	412
Augusta Bar	May 25, 1875	do.	423
Locust Bar	do.	do.	429
Locust Bar	do.	do.	430
Swag Bar	do.	do.	431
New Richmond	Dec. 12, 1874	do.	446
Nine Mile	May 25, 1875	do.	453
Four Mile	Dec. 12, 1874	do.	456
Four Mile	do.	do.	457
Four Mile	do.	do.	457½

OHIO RIVER, CINCINNATI, OHIO, TO CAIRO, ILL.

Name of light.	Date established.	Character.	Distances from Cincinnati. Miles.
McCullum's Ripple.....	Jan. 31, 1875	Fixed stake-light...	5
McCullum's Ripple.....	Jan. 1, 1875	do	5½
Medoc Bar	do	do	19
Loughery Island	Aug. 24, 1874	do	31
Rising Sun	Dec. 31, 1874	do	35
Rising Sun	do	do	36
Ranty Bar	Aug. 24, 1875	do	37
Gunpowder Creek.....	do	do	43
Gunpowder Creek.....	do	do	43
Big-Bone Creek	Dec. 31, 1874	do	46
Sugar-Creek Bend	do	do	52
Warsaw Bar	do	do	58½
Craig's Bar	do	do	71
Locust Bar	Aug. 24, 1875	do	78
Hoagland Bar	Dec. 31, 1874	do	84
Cooper's Bar	Aug. 23, 1875	do	92
Grassy Flats	Jan. 31, 1875	do	115
Louisville	April 1, 1875	do	132
West Louisville	Dec. 30, 1874	do	136½
Salt River	Dec. 29, 1874	do	158
Mosquito Creek.....	Aug. 21, 1875	do	160
Blue River	Aug. 20, 1875	do	188
Peckinpaugh Bar	Dec. 28, 1874	do	203
Flint Island.....	do	do	217
Flint Island	do	do	217½
Oil Creek	Aug. 20, 1875	do	219
Chenault's Reach	Dec. 28, 1874	do	224
Holts Bar	Aug. 20, 1875	do	232
Hog's Point	do	do	246
Troy Reach.....	Aug. 19, 1875	do	256
Anderson's Bar.....	do	do	264
Anderson's Bar	do	do	265
French Island.....	Dec. 26, 1875	do	292
French Island	Dec. 26, 1874	do	293
French Island	do	do	294
Scuffletown Bar.....	do	do	301
Scuffletown Bar	do	do	302
Three Mile Island	do	do	304
Evansville	do	do	317
Evansville.....	do	do	317½
Henderson Island	Dec. 25, 1875	do	327
Henderson Island	do	do	327½
Highland Rocks	Dec. 24, 1874	do	338
Highland Rocks	do	do	339
Shawneetown Bar.....	do	do	380
Saline Bar.....	Feb. 23, 1875	do	386
Treadwater Island	Dec. 24, 1874	do	396
Treadwater Island	do	do	397
Flinn's Bar	Dec. 24, 1874	do	398
Walker's Bar	do	do	404
Cumberland Bar	Dec. 23, 1874	do	441
Cottonwood Bar	do	do	446
Cottonwood Bar	do	do	446½
Cottonwood Bar	do	do	448
Little Chain	Dec. 22, 1874	do	465
Little Chain	do	do	471
Little Chain	do	do	473
Grand Chain	do	Floating light.....	477
Grand Chain	do	do	478
Grand Chain	do	do	479
Grand Chain	do	do	480
Grand Chain	do	do	481
Foot of Grand Chain	Dec. 21, 1874	Fixed stake-light...	482

MISSISSIPPI RIVER, CAIRO, ILL., TO NEW ORLEANS, LA.

Name of light.	Date estab- lished.	Character.	Distances from Cairo.
			Miles.
Saint James Bayou, Missouri	Sept. 14, 1875	Fixed stake-light. . .	45
Head of Island No. 10	do.	do.	60
New Madrid Bend	do.	do.	69
Tennessee State Line	do.	do.	74
Tiptonville	do.	do.	84
Stewart's Landing, Missouri	do.	do.	89
Bass Landing, Tennessee	do.	do.	93
Linwood Field, Tennessee	do.	do.	112½
Hickman's Landing, Arkansas	Sept. 15, 1875	do.	130
Buckner's Landing, Arkansas	do.	do.	139
Johnson's Landing, Tennessee	do.	do.	152
Fletcher's Landing, Arkansas	do.	do.	158
Plum Point, Tennessee	do.	do.	164
Bullerton Tow-head	do.	do.	165
Pacific Place, Arkansas	Sept. 16, 1875	do.	216
W. R. Arthur, wreck	do.	do.	241
Ensley's Field	Sept. 17, 1875	do.	258
Reeves' Bar	do.	do.	260
Harklerodis Crossing	do.	do.	277
De Mumbrey's Landing	do.	do.	293
Moon's Tow-head	do.	do.	296
Fox Island Tow-head	do.	do.	303
O. K. Landing	do.	do.	306
Shoo Fly Crossing, Arkansas	Sept. 18, 1875	do.	312
Island Sixty	do.	do.	323
Grant's Pass	Sept. 19, 1875	do.	332
Victoria Landing	do.	do.	416
Island Seventy-six	Sept. 20, 1875	do.	445
Glencoe Landing	do.	do.	470
Homochitta Landing	Sept. 21, 1875	do.	508
Oakley Landing	do.	do.	570
McMillen's Landing	do.	do.	571
Bavarian Crossing	do.	do.	574
Island Ninety-six	do.	do.	587
Burleigh's Landing	do.	do.	598
Omega	do.	do.	608
Briccount's Landing	Sept. 22, 1875	do.	620
Buckridge Landing	do.	do.	673
Bonjourant Landing	Sept. 23, 1875	do.	691
Brunsborg Landing	do.	do.	693
General Taylor's	do.	do.	611
Natchez Island	do.	do.	737
Ashley Avenue	do.	do.	763
Aralance Landing	do.	do.	771
Green's Landing	do.	do.	773
Ashton Bars	Sept. 26, 1875	do.	554
Eutaw Landing	Sept. 27, 1875	do.	406
Head Cow Island	Sept. 28, 1875	do.	264
Fort Pillow	Sept. 29, 1875	do.	173
O'Donnell's Landing	do.	do.	140

FIFTEENTH DISTRICT.

The fifteenth light-house district extends on the Mississippi from the head of navigation to Cairo, and on the Missouri from the head of navigation to its mouth, and embraces all the aids to navigation within these limits.

Inspector.—Commander R. R. Wallace, United States Navy.

Engineer.—Maj. Charles R. Suter, Corps of Engineers, United States Army.

In this district there are :

Lights	100
Buoys actually in position	12
Tender (steam) Alice	1

The following is a list of the lights in this district with their positions :

List of lights established in the fifteenth light-house district from date of organization, and in operation at the close of the year ending September 30, 1875.

MISSISSIPPI RIVER, SAINT PAUL, MINN., TO CAIRO, ILL.

Name of light.	Date established.	Character.	Distances from St. Paul.
			Miles.
Newport	Aug. 24, 1875	Fixed stake light...	.8
Pine Bend	May 11, 1875	do	7.15
Gray Cloud	do	do	4.19
Hastings	Aug. 26, 1875	do	10.29
Head Lake Pepin, 1	May 11, 1875	do	30.59
Head Lake Pepin, 2	Sept. 1, 1875	do	1.60
Maiden Rock	May 11, 1875	do	12.72
Lake City	do	do	6.78
Foot Lake Pepin	May 13, 1875	do	10.88
Wabasha, West	Aug. 23, 1875	do	4.92
Wabasha, East	do	do	1.93
Beef Slough, Upper	Aug. 26, 1875	do	4.97
Beef Slough, Middle	do	do	1.98
Beef Slough, Lower	do	do	1.99
Betsey's Chute, West	Aug. 23, 1875	do	30.129
Betsey's Chute, East	do	do	1.130
Eastmoore	Aug. 26, 1875	do	12.142
Black River	May 13, 1875	do	25.167
Warner's Landing	do	do	39.206
Coon Slough	May 14, 1875	do	2.208
Crooked Slough	do	do	33.241
Clayton, First	Aug. 21, 1875	do	33.274
Clayton, Second	do	do	1.275
Clayton, Third	do	do	1.276
Clayton, Fourth	do	do	2.278
Glenhaven	do	do	6.284
Cassville	do	do	12.296
Fairport	Aug. 19, 1875	do	154.450
Muscatine Prairie	Aug. 29, 1875	do	20.470
Kentuck Crossing	Aug. 19, 1875	do	42.512
Burlington Bar, 1	Aug. 26, 1875	do	12.524
Burlington Bar, 2	do	do	12.524
Pontoosac	Aug. 18, 1875	do	25.549
Gregory's Crossing, 1	May 17, 1875	do	42.591
Gregory's Crossing, 2	Sept. 4, 1875	Floating light	1.592
Gregory's Crossing, 3	do	do	1.592
Gregory's Crossing, 4	May 17, 1875	Fixed stake light ..	1.593
Nigger Island	Sept. 6, 1875	do	4.597
Tully Island	May 7, 1875	do	4.601
Canton, East	Sept. 6, 1875	do	3.604
Canton, West	do	do	1.605
Lone Tree	May 17, 1875	do	16.620
Quincy	Sept. 6, 1875	do	16.630
South River	do	do	6.636
Whitney's	do	do	5.641
Strong's	do	do	4.645
Gilbert's	Sept. 7, 1875	do	18.663
Munday's	May 17, 1875	do	5.668
Hickory Island	Sept. 7, 1875	do	4.672
Scott's	do	do	3.675
Thomas Chute	Aug. 16, 1875	do	30.705
Stag Island, 1	Sept. 7, 1875	do	10.715
Stag Island, 2	do	do	1.716
Gilead's	April 9, 1875	do	2.718
Carroll's	May 18, 1875	do	2.720
Wilson's Landing	April 9, 1875	do	2.722
Beck's	Sept. 7, 1875	do	20.742
Fruitland	do	do	2.744
Iowa Island	Sept. 8, 1875	do	3.747
Squaw Island	do	do	2.749
Grafton, Upper	do	do	2.751
Grafton, Lower	May 21, 1875	do	2.753
Franklin	Sept. 8, 1875	do	6.759
Eagle Island	May 6, 1875	do	3.762
Piassa	April 7, 1875	do	1.763
Road's Point	Mar. 18, 1875	do	23.786
Broom Corn	Sept. 8, 1875	do	2.784
Chain Dyke	Sept. 24, 1875	do	1.789
Horsetail	Sept. 9, 1875	do	15.804
Jefferson Barracks Dyke	Dec. 4, 1874	Floating light	1.805

List of lights established in the fifteenth light-house district, &c.—Continued.

MISSISSIPPI RIVER, SAINT PAUL, MINN., TO CAIRO, ILL.—Continued.

Name of light.	Date established.	Character.	Distance from Saint Paul.
			Miles.
Lower.....	Sept. 9, 1875	Fixed stake light...	1. 885
.....	June 25, 1875	do.....	2. 817
.....	Dec. 10, 1874	do.....	14. 897
.....	do.....	do.....	6. 833
.....	Dec. 15, 1874	do.....	7. 840
.....	Dec. 10, 1874	do.....	2. 842
.....	do.....	do.....	2. 844
.....	do.....	Floating light.....	2. 846
.....	do.....	Fixed stake light..	1. 847
Island.....	Apr. 17, 1875	do.....	6. 853
Island.....	June 25, 1875	do.....	4. 857
.....	Dec. 15, 1874	do.....	4. 861
.....	do.....	do.....	3. 864
ing.....	Sep. 10, 1875	do.....	4. 868
.....	do.....	Red, wreck.....	15. 869
.....	do.....	Fixed stake light..	4. 867
.....	Dec. 11, 1874	do.....	49. 936
.....	do.....	do.....	4. 940
.....	Dec. 12, 1874	do.....	1. 941
.....	Mar. 12, 1875	do.....	2. 943
.....	Dec. 12, 1874	do.....	2. 943
.....	do.....	do.....	1. 944
.....	Mar. 12, 1875	do.....	2. 947
.....	Dec. 12, 1874	do.....	30. 977

MISSOURI RIVER—KANSAS CITY TO MOUTH OF RIVER.

Name of light.	Date established.	Character.	Distance from Kansas City.
			Miles.
Sibley Chain, 1.....	Sep. 20, 1875	Fixed stake light..	. 46
Sibley Chain, 2.....	do.....	do.....	2. 43
Deering's.....	Sep. 16, 1875	do.....	930. 273
Dodd's Island.....	July 30, 1875	do.....	2. 273
Bates's Island.....	July 29, 1875	do.....	58. 333
Howard's Bend.....	do.....	do.....	55. 332

List of lights established in the fifteenth light-house district and discontinued, from date of organization to the close of the year ending September 30, 1875.

MISSISSIPPI RIVER, BETWEEN SAINT PAUL, MINN., AND CAIRO, ILL.

Name of light.	Date established.	Date discontinued.	Remarks.
Sonora	May 17, 1875	Sept. 1, 1875	Temporarily suspended. Navigation stopped by low water.
Wilson's Island.....	Mch. 18, 1875	Sept. 24, 1875	Channel changed; may be again required.
Cabaree Island	do	do	Channel changed; may be again required.
Saint Louis Chain	Dec. 17, 1874	Dec. 31, 1874	Channel changed.
Illinois Dike	Dec. 9, 1874	Dec. 13, 1874	Channel changed.
Twin Hollows, east	Dec. 4, 1874	Sept. 11, 1875	Channel changed; may be again required.
Twin Hollows, Middle.....	do	Jan. 15, 1875	Channel changed.
Twin Hollows, West	do	Sept. 11, 1875	Channel changed; may be again required.
Perry's Towhead.....	do	Dec. 9, 1874	Channel changed.
Calico Island	Dec. 10, 1874	July 20, 1875	Channel changed.
Bogy's Crossing	Dec. 20, 1874	Apl. 6, 1875	Channel changed.
Bogy's	Dec. 11, 1874	Sept. 10, 1875	Channel changed.
Allen's Landing	do	do	Channel changed.
Liberty Island.....	do	Sept. 15, 1875	Channel changed.
Grand Chain, Lower	Dec. 12, 1874	Apl. 15, 1875	More advantageous location at Burnham Island, establishing same range.

RECAPITULATION.

Fifteenth light-house district.	Number.
Total number of lights on the Mississippi River in operation September 30, 1875.....	94
Total number of lights on the Missouri River in operation September 30, 1875.....	6
Aggregate number of lights in operation in the fifteenth light-house district September 30, 1875.....	100
Total number of lights established in the fifteenth light-house district and discontinued prior to September 30, 1875.....	15
Aggregate number of lights established in the fifteenth light-house district from date of organization to close of the year ending September 30, 1875.....	115

Location of buoys in the fifteenth light-house district.

Number.	Location.
1	Obstruction near Clayton; nature unknown.
4	Keokuk Chain.
3	Rocks at Gregory's Crossing.
1	Wreck at Clarksville.
1	Dike above Jefferson Barracks.
2	Wreck at Glendale.

In submitting this report it gives the board pleasure to state that every district of the extended coast of the United States is in good working condition, and has been constantly improved during the past year, and that no effort has been omitted to bring the light-house system of this country into as perfect a state as the circumstances will admit.

Respectfully submitted.

JOSEPH HENRY,
Chairman.

J. G. WALKER,
Commander U. S. N., Naval Secretary.

PETER C. HAINS,
Major of Engineers, U. S. A., Engineer Secretary.

APPENDIX.

AN ACCOUNT OF THE INVESTIGATIONS OF THE LIGHT-HOUSE BOARD RELATIVE TO ILLUMINATING MATERIALS; BY THE CHAIRMAN OF THE COMMITTEE ON EXPERIMENTS.

It has been the policy of the Light-House Board since its first establishment not only to adopt the latest improvements which have been made in other countries, but also to add by original investigations to the sum of knowledge on aids to navigation. In accordance with this policy, the Board has endeavored to keep itself informed as to the progress of the light-house systems of other countries, and in the erection of new towers and the supply of new apparatus to adopt those improvements which have from actual experience been preferred; and, furthermore, the committee on experiments have devoted a portion of every year to investigations which might develop new facts tending to greater economy or efficiency in the various appliances by which the dangers of navigation are diminished.

At the commencement of the operations of the Light-House Board, in 1852, sperm-oil was generally employed; this was an excellent illuminant, but as its price continued to advance from year to year, it was thought proper to attempt the introduction of some other material. The first attempt of this kind was that of the introduction of colza-oil, which was generally used in the light-houses of Europe, and is extracted from the seed of a species of wild cabbage, known in this country as rape, and in France as colza. For this purpose a quantity of rape-seed was imported from France and distributed through the agricultural department of the Patent-Office to different parts of the country, with the hope that our farmers would be induced to attempt its cultivation.

Although the climate of the country appeared favorable to its growth, and special instructions were prepared and distributed by the Light-House Board for its culture, and the means of producing oil from it, yet the enterprise was not undertaken with any approximation to success, except in Wisconsin, where a manufactory of rape-seed oil was established by Col. C. S. Hamilton, formerly of the United States Army.

To this manufactory the Light-House Board gave special encouragement, and purchased at a liberal price all the oil that could be supplied; the quantity, however, which could be procured was but a small part of the illuminating material required for the annual consumption of the Light-House Establishment.

The price of the sperm still continuing to increase, the board employed Prof. J. H. Alexander, a chemist of Baltimore, to make a series of investigations on different oils, to ascertain a method of detecting adulterations in them, and to determine the relative economical value of different kinds of oil which might serve for use in light-houses.

In his report Mr. Alexander recommended, as a means of detecting adulterations in oil, a thermal test, which was based upon the amount of heat evolved by mixing a given quantity of the oil with sulphuric acid of a given specific gravity, and noting the rise of temperature as indicated by a standard thermometer in a unit of time. For using this method, it was proposed to ascertain by actual experiment the heat evolved by mixing pure oils with a given quantity of acid, and afterward oils adulterated with given quantities of lard or inferior oils. This ingenious suggestion was, however, never reduced to practice. The method was too refined; the difference of heat evolved was scarcely sufficient to be noted unless great precautions were taken to prevent loss by radiation and conduction, and consequently it could not be employed by ordinary inspectors. In regard to lard-oil, Mr. Alexander failed to employ the proper method of burning it, and consequently rated it very low on the scale of the economical value of light-house illuminants.

In this stage of the history of the subject we are presenting, the chairman of the committee on experiments commenced himself to investigate the qualities of different kinds of oil, and was soon led to direct his attention to the comparative value of sperm and lard oils. The experiments made by Mr. Alexander were with small lamps; and the comparison in this case, as will be shown, was much against the lard-oil.

The first experiment of the new series consisted in charging two small conical lamps of the capacity of about a half-pint, one with pure sperm and the other with lard-oil. These lamps were of single-rope wicks, each containing the same number of strands; they were lighted at the same time, and the photometrical power ascertained by the method of shadows. At first the two were nearly equal in brilliancy, but after burning about three hours the flame of the lard had declined in photometric power to about one-fifth of that of the flame of the sperm. The question then occurred as to the cause of this decline, and it was suggested that it might be due—first, to a greater specific gravity in the lard-oil, which would retard the ascent of it in the wick, after the level of the oil had been reduced by burning in the lamp; or, second, to a want of a sufficient attraction between the oil and the wick to furnish the requisite supply as the oil descended in the lamp; or, third, it might be due in part to the imperfect liquidity of the oil, which would also militate against its use in mechanical lamps.

The lard-oil was subjected to experiments in regard to each of these points

It was found, by the usual method of weighing equal quantities of the two fluids, that the specific gravity of the lard was greater than that of the sperm; and also by dipping two portions of the same wick into the two liquids, and noting the height to which each ascended in a given time, that the surface attraction of the sperm was greater than that of the lard, or, in other words, the ascensional power of sperm was much greater than that of lard at ordinary temperatures.

This method was also employed in obtaining the relative surface attraction of various other liquids; we say surface attraction instead of capillarity, because it was found in the course of these investigations that substances which had less capillarity—that is, less elevating power in a fine tube—had greater power in ascending in the meshes of a wick.

The relative fluidity of the different oils was obtained by filling in succession a pear-shaped vessel, with a narrow neck, of about the capacity of a pint, having a hole in the lowest part of the bottom of about a tenth of an inch in diameter. Such a vessel filled with any number of perfect liquids would be emptied in the same time, whatever their specific gravity.

The heavier the liquid the greater would be the power required to move it, but the motive power would be in proportion to the pressure, or, in other words, to the weight, and therefore all perfect liquids should issue from the same orifice with the same velocity. To test this proposition, eight fluid ounces of clean mercury and the same bulk of distilled water were allowed to run out of the vessel above mentioned; the time observed was the same within the nearest second. It was found, in repeating this experiment with sperm and lard, that the rapidity of the flow of the former exceeded considerably that of the latter; the ratio of time being 100 to 167.

The results thus far in these investigations were apparently against the use of lard-oil; it was observed, however, that in the experiments on the flow of the two oils, a variation in the time occurred which could be only attributed to a variation in the temperature at which the experiments were made. In relation to this point the effect of an increase of the temperature above that of the atmosphere on the flowing of the two oils was observed. By this means the important fact was elicited that as the temperature was increased, the liquidity of the lard increased in a more rapid degree than that of the sperm, and that, at the temperature of about 250° , the liquidity of the former exceeded that of the latter.

A similar series of experiments was made in regard to the rapidity of ascent of the oil in the wick, and with a similar result. At about the temperature of that before mentioned, the ascensional power of the lard was greater than that of the sperm. These results were recognized as having an important bearing on the question of the

application of lard-oil as a light-house illuminant. It only required to be burned at a high temperature, and as this could be readily obtained in the case of larger lamps, there appeared to be no difficulty in its application.

The previous trials had been with small lamps, with single solid wicks, instead of the Fresnel lamp, with hollow burners. After these preliminary experiments, two light-houses of the first order, separated only by a distance of 900 feet, at Cape Ann, Massachusetts, were selected as affording excellent facilities for trying, in actual burning, the correctness of the conclusions which had previously been arrived at. One of these light-houses was supplied with sperm and the other with lard oil, each lamp being so trimmed as to exhibit its greatest capacity. It was found by photometrical trial that the lamp supplied with lard exceeded in intensity that of the one furnished with sperm. The experiment was continued for several months, and the relative volume of the two materials carefully observed. The quantity of sperm burned during the continuance of the experiment was to that of lard as 100 is to 104.

The freezing temperature of lard-oil depends upon the temperature at which it was expelled by pressure from the animal tissues in which it was contained. It is higher, however, than the freezing temperature of sperm, on an average of from 3° to 4° , but this is a matter of no practical objection to the substitution of lard for sperm, since the heat evolved from an Argand lamp is, in cases where the draught passes through the reservoir, sufficient to keep the lard liquid even during the lowest external temperature. Indeed, the small difference in temperature in freezing of the two oils is a matter of little moment, in cases which frequently happen when the temperature of the atmosphere is below zero on the Fahrenheit scale. At such a temperature, both oils would become alike solid, unless some means were afforded for preventing the freezing.

The next step toward the introduction of lard-oil was the devising of a system by which it could be inspected, and the Board assured, before it was too late to remedy the evil, that the lard purchased was of a good quality. This was a matter of great importance, and involved no small degree of responsibility, since the contractor was entitled to his pay immediately after the acceptance of the oil, and while the quantity purchased amounted annually to nearly 100,000 gallons.

The conclusion was arrived at that it was impossible, from any single test that could be applied to small samples, to determine the quality of the oil as applicable to light-house purposes; and that in the present state of our knowledge as to its character the following tests are required to fully insure in all cases the required quality of the article:

1. Specific gravity at 60° F.
2. Liquidity at different temperatures.
3. Freedom from acids or alkalies.
4. Resistance to freezing.
5. Actual burning in fifth-order lamps for at least ten hours.
6. Photometric power after burning one hour, and again after burning ten hours.
7. The condition of the wick at the end of the burning.

These tests are of very unequal value, and several of them might be dispensed with were others reduced to an absolute standard determined by the actual experience of burning in the light-houses.

The specific gravity of impure lard and of that which has been carefully refined differ but little, and hence, unless the experiment be made by means of a delicate balance, the indications will be of comparatively little value. Still, as a given sample might contain some foreign substance which is not usually mixed with this oil, the test with the hydrometer should not be omitted.

In making this test, a cylindrical vessel containing the oil, of sufficient diameter to permit the hydrometer to float freely without hinderance from the sides, should be immersed in a vessel containing several gallons of water, which, when once reduced to 60° by the addition of ice-cold water, can, on account of the great specific heat of

water, be readily kept at that temperature by a slight addition of cold water from time to time, the whole being continually stirred. It is scarcely necessary to state that the vessel containing the oil must be so weighted at the bottom that it will stand erect in the cold bath in which the experiment is made.

Liquidity at different temperatures is a test of the same character as that of specific gravity; although the difference in degree of liquidity of different kinds of oil, such as sperm, whale, and lard, is very considerable, the difference between different samples of lard-oil is small. Still, this test, for a similar reason to that given for the specific gravity, should be applied.

The test for free acids and alkalies is easily made, and should in no case be omitted. A portion is put into beaker-glasses, with a slip of litmus-paper in one and a slip of tumeric-paper in the other, and suffered to remain immersed perhaps twenty-four hours; and at the end of that time, if one of these papers exhibits no redness and the other no brownness, the oil may be considered void of free acid and of alkali, both of which would lessen its value, the former tending to corrode the lamp and the latter interfering with its burning quality.

Resistance to freezing is an important test, but not as easily applied in the case of lard-oil as might at first be imagined. Lard-oil possesses the remarkable property of resisting the influence of a low temperature if suddenly applied, while it will freeze at a much higher temperature if the cold be continued for several hours.

For example, if a small portion of lard-oil be placed in a test-tube and submitted to a rapid diminution of temperature by being plunged in a freezing-mixture, it will remain liquid at a temperature of 19° or 20° , whereas it will congeal at a temperature of 40° if suffered to remain at that temperature for several hours.

The plan adopted for determining the freezing-point of different samples of oil at one operation consisted in making a series of small openings, or windows, closed with glass, in the side of a cylindrical wooden tub about $2\frac{1}{2}$ feet in diameter. Concentric within this tub was placed another cylindrical vessel, of smaller diameter, of zinc, filled with a freezing-mixture of salt and pounded ice. A series of small beaker-glasses, filled with the several samples of oil, were placed opposite the windows in the space between the two cylinders, each containing a thermometer which could be read through the window. The whole was then inclosed by a tightly-fitting cover, through which projected the handle of a crank by which the freezing-mixture could be stirred. The samples of the oil subjected to this cold-air bath gradually pass through the several stages of a diminution in limpidity and clearness to opacity and solidity, the time of each being noted.

The most reliable test is that of actual burning in a lamp of the fifth order, and the measurement of the photometrical power. The objection to the application of this test to the oil of every barrel is the large quantity of oil required and the amount of labor involved in the proper execution of the process. Thus, in testing 60,000 gallons contained in casks of forty gallons each, at least 500 gallons would be required. It is, therefore, evident that this test can only be applied to samples selected from a given lot, while the single barrels are proved to be of a similar character by the more simple tests.

Another method of insuring that all the casks of a given lot contain oil of the same quality, consists in taking a small equal portion from each of several casks and mingling them together; the quality of the compound being ascertained by the application of burning or the other tests.

The determination of the photometrical power is, in the present state of science, unless precaution is observed, a problem of some uncertainty. The difficulty is of two kinds, the first to find a photometer which shall give the ratio of the two lights, and, second, to find an invariable standard to which oil of the proper quality may always be referred. These difficulties, I think, can be sufficiently overcome for the practical purposes of the Light-House Board. The greater difficulty is that of obtaining a standard of reference. For this a sample of lard-oil manufactured by Mr. Alden,

of Boston, was at first employed, but this, itself, was found to be variable, and hence we were obliged to adopt some other standard. The one which has been finally adopted is English sperm candles, which burn with considerable uniformity at the rate of 120 grains per hour, or two grains per minute.

In regard to the investigation, the experiments were carried on under many difficulties. They were made at first in the engineer's office of the second light-house district in Boston, with such appliances as could be procured at the moment, with the assistance of Mr. William Goodwin, the acting light-house engineer, who took much interest in the subject and rendered efficient service.

In the erection of a new lamp-shop at the Staten Island depot, care was taken to make provision for a dark room in which the photometrical examinations could be made with more precision than had been obtained in the temporary apartments previously used. This room extends the whole length of the building, is about 80 feet long by 12 feet wide; the windows are closed by iron shutters to exclude the light; and the floor and all other parts are painted black, after being sanded to remove any glare which might exist.

In the first experiments on lard-oil the photometrical process employed was that of Rumford, which consists in ascertaining the relative intensity of two lights from their distances from a screen on which shadows of equal darkness are thrown by an intermediate body. In this case the relative intensities sought are indicated by the square of the distances in inches and parts of inches of each light from the screen on which the shadows are cast. But this method, which is used by the French manufacturers of apparatus, and is very simple in theory, does not admit of much accuracy.

The arrangement, therefore, known as Bunsen's photometer, was introduced in its stead, and this, with some peculiar modifications, leaves nothing to be desired. This arrangement consists in placing two lights at the extremity of a scale so divided into distances that the relative intensity of the two flames may be immediately read off in terms of candle-power when a small intermediate movable screen is equally illuminated on both sides. This screen is usually formed of a piece of white pasteboard of about four inches square, fixed perpendicularly at right angles to the length of the scale, in a sliding frame, by which it can be brought nearer to or farther from one of the lights. In the center of this square is a circular hole of about half an inch in diameter, which is closed by a piece of thin paper, rendered translucent by a solution of spermaceti in oil of turpentine. This forms a spot which is darker than the other parts of the white screen, and is equally dark on both surfaces when the screen is receiving an equal quantity of light from each flame; the screen is moved backward and forward until this effect is produced, and the index will then point on the graduated scale to the number of the relative power of one of the lights in terms of the other.

The screen may also be made of thin paper, the whole of which is rendered translucent except a round spot in the center, of half an inch in diameter. If a light is placed before the screen on one side, the whole of the greased part will appear dark, on account of part of the light going through the translucent portion. If, now, another light be placed on the opposite side, an equal portion will be transmitted through the pellucid part, and the two surfaces will appear of like intensity when the two lights are equal, or when from their respective distances they throw equal amounts of light on the two faces of the screen.

In order that both sides may be seen at the same moment without moving the head, on one edge of the screen two mirrors, making with each other an angle of 90° , are placed so that the screen itself will bisect the angle.

For dividing the scale into parts related to each other as the square of their distances from a center, the following formula and table will furnish the means.

Let a be the length of the scale, and x the distance from the candle end to the movable screen; then $a - x$ is the distance between the lamp end and the screen. Denote the degree of illumination on the candle and lamp sides of the screen by L and L' respectively. Let the intensity of the candle end equal one candle, while that of the

lamp is n candles. Then, since the illumination of the screen varies directly as the intensity and inversely as the square of the distance, we have the following proportion :

$$L : L' :: \frac{1}{x^2} : \frac{n}{(a-x)^2}, \text{ and when } L=L' \text{ we have } (a-x)^2 = nx^2 \text{ whence } x = \frac{a}{1+\sqrt{n}}$$

For convenience of using this formula it is best to change its form into $x = a \frac{\sqrt{n}-1}{n-1}$

The following table has been computed by calling the length of the scale 100 and assigning successive integral values to n , from 1 to 100. The column A shows the value of x for each assumed value of n :

Number of can- dles.	A	Number of can- dles.	A	Number of can- dles.	A	Number of can- dles.	A	Number of can- dles.	A
1	50.00	21	17.91	41	13.51	61	11.35	81	10.00
2	41.42	22	17.58	42	13.37	62	11.27	82	9.94
3	36.60	23	17.25	43	13.23	63	11.19	83	9.89
4	33.33	24	16.95	44	13.10	64	11.11	84	9.84
5	30.90	25	16.67	45	12.97	65	11.04	85	9.79
6	28.99	26	16.40	46	12.85	66	10.96	86	9.73
7	27.43	27	16.14	47	12.73	67	10.89	87	9.68
8	26.12	28	15.89	48	12.61	68	10.82	88	9.63
9	25.00	29	15.66	49	12.50	69	10.75	89	9.58
10	24.03	30	15.44	50	12.39	70	10.68	90	9.54
11	23.17	31	15.23	51	12.28	71	10.61	91	9.49
12	22.40	32	15.02	52	12.18	72	10.54	92	9.44
13	21.71	33	14.89	53	12.08	73	10.48	93	9.40
14	21.08	34	14.64	54	11.98	74	10.41	94	9.35
15	20.52	35	14.46	55	11.88	75	10.35	95	9.31
16	20.00	36	14.29	56	11.79	76	10.29	96	9.26
17	19.52	37	14.12	57	11.70	77	10.23	97	9.22
18	19.07	38	13.96	58	11.61	78	10.17	98	9.17
19	18.66	39	13.80	59	11.52	79	10.11	99	9.13
20	18.27	40	13.65	60	11.43	80	10.05	100	9.09

The standard adopted with which to compare all other lights is, as we have said, that of the London sperm candle, which, under ordinary conditions, burns 120 grains of sperm per hour.

If it burns more or less than this amount during the trial, a correction of a proportional amount is made in the results.

This standard, however, is too small for determining the power of large lamps, and for this purpose an intermediate standard is provisionally adopted. For example, in determining the power of a lamp of the first order, the power of a lamp of the fourth order is first obtained, and this is used as a comparison with the larger lamp.

In the case of the arrangement at the Staten Island depot, for photometrical measurements, three scales are employed, diverging from a center at which the lamp to be measured is temporarily placed ; at the farther end of each scale is placed a sperm candle, to serve as the standard of comparison.

These scales are of different lengths, one being 100 inches in length, another 150 inches, and the third 200 inches ; besides these, one of the scales is occasionally replaced by one of 700 inches in length, which is put up in sections.

As the semi-diameter of the burner of the lamp and that of the candle must be included in the length of the scale, a portion of the latter at each end is cut off. In adjusting the scales, therefore, to their places, the measurement must be taken from the middle of each scale ; thus in the case of the one of 200 inches in length, the middle of it must be just 100 inches from the center of the lamp on one side, and 100 inches from the center of the candle on the other.

In making the examination, three observers simultaneously, one at each scale, take the photometric readings, and the mean of the three results is adopted as the candle-power of the light under examination.

In the examination of oil previous to purchase, as we have said before, a lamp of the fifth order is charged with the oil in question, and when in a state of equilibrium

of combustion it is subjected to the trial. For greater precision ten readings are taken on one side of the scale, and then the photometer is reversed and as many taken from the opposite side. In this way the mean of sixty readings, twenty on each scale, furnishes the data on which the character of the oil principally rests. As a means of simultaneously weighing the candles for checking the effects of their irregular burning, three balances are provided, each of which bears one of the candles in a socket supported by a metallic link, through which the scale-beam passes and is attached to the hook of the scale-pan below.

On the opposite scale-pan a series of grain weights are placed, which can be taken off without disturbing the equilibrium of the scale, by a pair of pincers; the interval of time during which a given grain weight is burned is marked by a watch. If the interval is equal to two grains for each minute, the candle is burning at its normal rate; if not, a correction is made by simple proportion, which is applied to the measurement previously obtained.

The lamps containing the oil for trial are lighted and trimmed in an adjoining apartment. They are introduced into the dark room through a window closed with a sliding shutter. In order to prevent an overflow of oil at the burner by the oscillation of the liquid in the reservoir by the agitation of transfer, each lamp is placed on a small carriage moving on a railway, which, passing through the window, enables the lamp to be placed in its position with rapidity, and without the slightest disturbance of the equilibrium of the oil.

The temperature of the room is also noted, and, as far as possible, it is kept at a heat of not far from 70°. For this purpose, during warm weather the inspection may be made at night.

For reading the divisions on the scales in the dark room, a mirror is employed to throw the light of the lamp under inspection on the graduation.

To exclude all extraneous light, the three candles and the lamp to be tested are each surrounded by a cylindrical sheet-iron screen, painted black, through which a hole a little larger than the flame allows the light to pass along the scale to the photometer. The trial-lamps are those of the fifth order. Each is allowed to burn, after it has been lighted, an hour before being submitted to the photometrical measurement. If it gives a power less than 8 candles, the oil is rejected. If it passes that test, it is then allowed to burn undisturbed without being trimmed for 8 or 9 hours longer, and if it is found at the end of that time to exhibit no diminution in the brilliancy of the light it is considered worthy of adoption, especially if after this it continues to burn 4 or 5 hours with no perceptible diminution which can be detected with the naked eye. The best lard-oil will burn sixteen hours without trimming.

Each candle before the measurement commences is suffered to burn until it has assumed a perfect and uniform rate of consumption; it should be prevented from guttering by removing a portion of the melted spermaceti which may accumulate in the cup at the top of the candle beyond the power of the feeble incipient flame to consume, by absorbing it by one end of a strand of candle-wick cautiously introduced. If any portion of the spermaceti is suffered to run down the side of the candle and drop off below, the correction for variation in burning will be worthless.

All materials for the use of the Light-house establishment are purchased by contract in accordance with published specifications as regards quality and certain conditions. The award is given to the lowest bidder, provided he can offer trustworthy surety as to his ability to fulfill the contract. Preference is, however, given when bids are equal, or nearly so, to the bidder who is a manufacturer of the oil and not a mere vendor of the article. During the inspection permission is granted to the contractor to be present at the operation, in order that he may be assured that full justice is done him in the examination. After seeing the precision with which the photometric and other processes are conducted, he is generally fully satisfied as to the results obtained, even though his oil may have been rejected.

The oil is delivered in iron-bound casks, varying from 38 to 50 gallons. These are placed, previous to inspection, under a shed and arranged in different lots, each containing oil of the same quality. From different casks samples are taken in tin canisters of a capacity of about half a gallon; each canister being marked with the number of the lot and the cask from which the oil was taken. Before the sample is drawn from the cask the oil within is thoroughly mixed by rolling the cask, or by stirring. The object of this is to obtain in the sample an average amount of solid matter which may be contained in the oil.

The purest lard-oil is that which is manufactured by submitting the solid leaf-lard to great pressure during the coldest period of winter. Oil of this quality is used for burning in small mechanical lamps; it gives a bright flame and does not incrust the wick. The Light-house lamps, however, being of a much larger size, and evolving a much greater amount of heat, can consume oil of a coarser character; and indeed, it has been found that oil containing a certain amount of solid matter, provided the latter is not too much in quantity to be consumed by the lamp, gives a higher illuminating power. On this account, before this fact was generally known in the trade, complaints were made of the Light-House Board giving the preference to oil which, in the market, would not be considered of the first quality.

The quantity of oil is estimated by weight, allowing 7.6 pounds per gallon. It is weighed in gross and afterward emptied into large tanks in an underground vault. The empty barrels are next weighed; the weight of these deducted gives the net weight of the oil.

Previous to the establishment of the general light-house depot at Staten Island, from which all the supplies are now distributed, and the lamps and other light-house appliances are prepared for immediate use, the oil was received at various ports along the coast, in accordance with terms of the contract, and was stored until wanted for use in cellars hired for the purpose.

The Board, however, after the introduction of lard-oil, constructed a spacious underground receptacle capable of containing 50,000 gallons of oil, and retaining it during the whole year at a temperature not to exceed 65° Fahrenheit.

The underground vault contains 5 tanks, each of the capacity of ten thousand gallons. On each tank is a register, consisting of a glass tube so divided as to give the contents in hundreds of gallons. The oil is delivered in three installments: The first on the 1st of May, the second on the 10th of June, and the third on the 22d of July. The vault and tanks were constructed under the direction of General Poe while engineer secretary of the Board, who also took a lively interest in the introduction of lard-oil and in the preliminary experiments for determining its quality.

A photometer room was afterward fitted up in the Smithsonian Institution, in which a series of investigations were made in regard to the illuminating power of different oils, and in the same investigations established a series of experiments relative to their chemical employments. In these the chairman was assisted by Professor C. M. Wetherill, whose untimely loss the science of this country has been called to mourn. Among the investigations in the laboratory are the following relative to the expansions of different oils, intended to facilitate the purchase, the measurements being made at different temperatures. To obviate the necessity of the correction for temperature the oil is now purchased by weight. The following results may, however, be of value in the application of different oil to light-house purposes :

Experiments upon light-house oils.

[Density and volume of oils at different temperatures.]

Tempera- ture, C.	Sperm oil.		Whale, (unre- fined.)		Lard, (refined.)		Lard, (unrefined.)		Kerosene.	
	Volume.	Density.	Volume.	Density.	Volume.	Density.	Volume.	Density.	Volume.	Density.
4°.....	1.0000	0.89256	1.0000	0.92825	1.0000	0.92488	.....	.....	1.0000	0.81199
10°.....	1.0053	0.88783	1.0049	0.92370	1.0042	0.92103	1.0000	0.92026	1.0050	0.80799
15°.....	1.0095	0.88418	1.0095	0.91952	1.0093	0.91632	1.0051	0.91614	1.0106	0.80347
20°.....	1.0134	0.88072	1.0145	0.91498	1.0124	0.91356	1.0109	0.91090	1.0152	0.79984
25°.....	1.0168	0.87778	1.0166	0.91311	1.0154	0.90992	1.0146	0.90760	1.0187	0.79709
30°.....	1.0208	0.87432	1.0200	0.90999	1.0204	0.90641	1.1169	0.90556	1.0234	0.79346
35°.....	1.0243	0.87139	1.0238	0.90688	1.0237	0.90351	1.0204	0.90247	1.0276	0.79020
40°.....	1.0286	0.86721	1.0297	0.90146	1.0278	0.89986	1.0244	0.89897	1.0321	0.78674

Tempera- ture, C.	Water, (C. M. W.)		Water, (Kopp.)		Water, (Kopp.) at 0° C.=1 vol.				Alcohol, (Pierre,) vol. at 0° C.=1 vol.	
	Volume.	Density.	Volume.	Density.	C.	Volume.	C.	Volume.	C.	Density.
4°.....	1.00000	1.00000	1.0000	1.00000	0°	1.00000	9°	1.00005	0°	1.0000
10°.....	1.00048	0.99952	1.0003	0.99975	1°	0.99995	10°	1.00012	10°	1.0107
15°.....	1.00086	0.99915	1.0008	0.99918	2°	0.99991	15°	1.00070	20°	1.0217
20°.....	1.00176	0.99824	1.0017	0.99831	3°	0.99989	20°	1.00157	30°	1.0331
25°.....	1.00303	0.99698	1.0028	0.99717	4°	0.99988	25°	1.00271	40°	1.0443
30°.....	1.00447	0.99555	1.0042	0.99579	5°	0.99988	30°	1.00406		
35°.....	1.00619	0.99384	.....	.....	6°	0.99990	35°	1.00570		
40°.....	1.00774	0.99232	.....	.....	7°	0.99994	40°	1.00753		
					8°	0.99999				

Organic analyses of light-house oils.

No. 1.—REFINED WINTER-PRESSED LARD-OIL.

	First experi- ment.	Second ex- periment.	Mean.	By calcula- tion.
Carbon	76.87	76.53	76.75	C ₄₄ 76.74
Hydrogen	11.58	11.63	11.61	H ₈₆ 11.63
Oxygen .....	.....	.....	11.64	O ₆ 11.63
Formula = C ₄₄ H ₈₆ O ₆ .....	.....	.....	100.00	100.00

No. 2.—CRUDE LARD-OIL.

Carbon	77.07	76.70	76.88	.....
Hydrogen	11.72	11.69	11.71	.....
Oxygen .....	.....	.....	11.41	.....
	.....	.....	100.00	.....

No. 3.—SPERM-OIL.

Carbon	79.52	79.41	79.46	Of C ₃₈ H ₇₆ O ₄
Hydrogen	12.28	12.28	12.28	C ₃₈ — 79.70
Oxygen .....	.....	.....	8.26	H ₇₆ — 12.28
	.....	.....	.....	O ₄ — 8.02
				100.00

Experiments of mixing oils with oil of vitriol of 66° Beaumé, at 62° F.—WINTER-PRESSED LARD-OIL.

FIRST EXPERIMENT.

Of oil, 2 fluid ounces; of acid, 1 fluid ounce :
 Temperature of oil before mixing. 70° F.
 Temperature of oil after slow mixing..... 130°
 Difference..... 60°
 At the expiration of 3 minutes, temperature..... 134°
 At the expiration of 4 minutes, temperature..... 134°

SECOND EXPERIMENT.

Same quantities :
 Temperature before mixing 70° F.
 Temperature after mixing rapidly 169°
 Difference..... 99°

THIRD EXPERIMENT.

Idem :
 Temperature before mixing.. 70° F.
 Temperature after mixing 165°
 Difference 95°

FOURTH EXPERIMENT.—CRUDE LARD-OIL.

Temperature before mixing..... 66° F.
 Temperature after mixing 164°
 Difference..... 98°

Refrigeration of the oils.

Those experimented upon were whale, sperm, refined lard, and crude lard.

FIRST EXPERIMENT.

At 30°.2 F., they were all sirupy; in the crude lard-oil, a yellowish solid began to separate.

At 26°.6 the sperm-oil began to solidify.

At 24°.8 the refined lard began to yield a white precipitate.

At 17°.6 the whale-oil was a thick sirup, without deposit. The crude lard-oil was quite hard. The pure lard-oil was not as hard as the crude lard-oil. The sperm-oil was not as hard as the pure lard-oil. These experiments performed in test-tubes.

SECOND EXPERIMENT.

Upon pure winter-pressed lard-oil, in a test-tube.

At 17°.6 F., begins to deposit flakes of solid matter.

At 14°. is quite thick.

At 10°.4 it is perfectly solid.

If, now, the temperature rises, a small portion of the oil remains solid until the temperature reaches 44°.6.

THIRD EXPERIMENT.

The oils were placed in large cylinders and exposed to a temperature of 24°.8 F., with the following results:

1. Crude lard-oil, much sediment.
2. Sperm-oil, ditto.
3. Pure refined lard-oil, a little sediment.
4. Winter-strained lard-oil, very little sediment.
5. Whale-oil, no sediment.

In the use of sperm-oil, it was found that the purer it could be obtained the better, and hence it was the custom to strain the oil through clean white sand previous to using it, and also the drippings. In the case of lard, however, it was found that removing all the solid matter diminished its photometric power.

All fatty oils absorb oxygen, which unites with them to form oxides of their combustible ingredients; oil, therefore, freely exposed to the air, must in time gradually diminish in its power of combustion. It should not, therefore, be open to the atmosphere when the oil is to be stored, but covered with a thin wooden plane, which floats upon the surface of the oil, and thus in a great measure excludes the air. The freezing of lard-oil does not appear to affect its quality.

Considerable difficulty was experienced in the introduction of lard-oil, on account of the objection to it on the part of the keepers; in some cases from the want of experience in using it, and in others from the interference of vendors of sperm-oil. This difficulty, however, was obviated by a resolution of the board, by which any keeper that declared his inability to burn lard-oil should be requested to resign, since it had been abundantly proved that this oil, with proper management, could be made favorably to compete with sperm. Its introduction was a matter of great importance in an economical point of view; it saved the Government \$100,000 annually for several years.

Another important step in the introduction of lard-oil was that of furnishing a lamp which would burn it with the greatest perfection. This was due to the invention of Mr. Joseph Funck, foreman of the lamp-shop. As we have said, in order to burn lard-oil it is necessary it should be kept at a high temperature, and for this purpose the heat of the draught of the lamp was passed through the center of the reservoir.

Previous to the change in the illuminating material there had been used in the Light-House Establishment three classes of lamps, viz, the mechanical lamp for the first, second, and third orders, and the moderator and fountain lamps for the fourth, fifth, and sixth orders.

In the mechanical lamp the oil was placed in a reservoir below the burner, and pumped up by means of clock-work.

This apparatus is of a complicated character, and is subject to derangement. The valves must be renewed from time to time, and the clock-work cleaned. The proper performance of these operations is beyond the skill of an ordinary keeper, and requires the frequent aid of a trained lampist.

The moderator lamp is less complicated, and was invented to obviate the difficulties just mentioned. In this the oil is elevated by the descent of a heavy piston, and forced up through a small conical hole, the flow being regulated by the conical end of a wire, which is gradually withdrawn as the weight descends, so as to give a less-obstructed flow as the hydrostatic pressure of the oil increases. From this arrangement it takes its name of moderator lamp.

This apparatus, however, is liable to irregularity on account of derangement of the supplying-apparatus, the varying friction of the packing of the piston, as well as the change in the flow of the quantity of oil, owing to its less liquidity due to a diminution in temperature.

The reservoir of the fountain-lamp consists in an air-tight vessel, usually cylindrical, from the bottom of which descends a tube, terminating at the open end in a small cup, from which the burner is directly supplied with oil on the well-known principle of the bird fountain, this vessel being filled with oil by inverting it and pouring in the liquid through the open end of the tube. It is then re-inverted and the end of the tube inserted in the small cup below the level of the oil which it contains. The oil in the reservoir in this condition is supported by the pressure of the atmosphere on the surface of the oil in the cup. When this surface is lowered by burning, the end of the tube is opened, and a bubble of air passes up and an equal bulk of oil descends, and in this way a nearly constant level of oil is maintained. I say nearly constant because

the air which goes up is of some volume and in the act of passing up produces an oscillation which, in some degree, affects the steadiness of the burning of the flame.

There is, however, a greater defect in this lamp from the oscillations in the level when the reservoir has been exhausted of a considerable portion of its charge of oil. In this case the arrangement is one similar to an air thermometer with a large bulb, and is affected by a sudden draught produced by the opening and shutting of a door or the ordinary ventilation of the lantern. This was partly remedied by bending the tube, and thereby increasing the resistance to a sudden change in the level of the oil.

The improvement of Mr. Funck consisted in substituting for these lamps one of constant level, in which the oil is placed above the burner, and the flow of oil necessary for perfect combustion is regulated by a small floating piston, placed in an enlarged portion of the supply-tube, and carrying on its upper surface a conical projection which increases or diminishes the size of the supplying orifice in accordance with the rapidity of combustion. This lamp is not only free from the objections pertaining to the other lamps, but is less expensive and better adapted to the burning of lard-oil. It affords a freer combustion, and consequently a more intense light, though at the cost of a larger amount of the burning material.

In this lamp the heated air and products of combustion pass through a cylindrical opening in the reservoir, which is placed directly above the lamp, the opening in it forming as it were a prolongation of the chimney, thus not only preventing the oil from freezing in the coldest weather, but supplying it to the burner at the temperature best adapted for perfect combustion.

In regard to the comparative character of lard and colza oil, we may be allowed to print the following letter from Colonel Hamilton, the manufacturer of the latter oil, who was present at the trial to which he alludes :

“ FOND DU LAC, *May* 16, 1868.

“ DEAR COMMODORE: I must confess my great disappointment at the result of the experiments at Staten Island. It is not really so much the failure of rape-seed oil, as the undeniable excellence of lard-oil as a burner. I fully believe that our rape-seed oil of this year is as good as any that was ever made in Europe, and I know it is far better than any we have ever before made.

“ I am satisfied now, that for self-heating lamps, there is no oil that will bear comparison with lard, but I am equally satisfied that no colza oil will yield a better result than ours, under exactly the same tests. We have but one more experiment to make with colza; it is its extraction by chemical displacement. If this fails, we shall abandon the whole business. If all things are put together, I think the following statement will be allowed, to wit: Our colza oil is equal to any foreign colza. It is better than any we have heretofore made. It is better than sperm or any other burner, excepting only lard-oil.

“ Our failure, then, is owing to the superior excellence of lard-oil, which, under the persistent investigation of the board, has been shown to be the best and cheapest safe illuminator available.

“ The Board are entitled to great credit in producing this result. It will be remembered that but a few years since lard-oil was pronounced unsuitable for light-house purposes, but the perseverance of the Board has brought out the fact that it is much the best and cheapest oil, and that the expenses of lighting the coasts and harbors has been thereby greatly reduced. Surely the country at large should acknowledge this, and give due credit to the Board. We have endeavored to do with colza what the Board have effected with lard-oil, and we have been unsuccessful both for ourselves and the light-house interest. The undertaking has been no source of profit to us, and had the capital and time that have been devoted to colza been used in our other branch of manufacture, (linseed oil,) it would at least have re-imbursed us with a fair remunerative return. As regards the oil we have offered, we have hoped the Board would take it. I do not think we can improve upon the quality, and it is the last we shall venture

to offer to the acceptance of the board, for we shall henceforth abandon the manufacture, except for local wants.

"We are grateful to each member of the board for the interest they have always shown in our undertaking, and for their uniform kindness and courtesy. Accept, my dear Commodore, for yourself and your associates in the board, my warmest thanks for your many kind expressions of interest, and believe me, truly and gratefully, yours,

"C. S. HAMILTON.

"Com. A. A. HARWOOD,

"United States Navy, Secretary Light-House Board, Washington, D. C."

From the date of the introduction of lard-oil in 1865-'66, and '67, until the end of 1873, when the attention of the board was again directed to the study of mineral oil, continual improvements were made in the processes of the preservation and inspection, and also in the lamps and other appliances for its application, and nothing further as a light-house illuminant was required. It is therefore with regret on account of the increased price of the article, due in some degree to the reputation as a burning material given it by the board itself, that we are urged to substitute for it a less reliable but a much more economical material.

At the time lard-oil was introduced a series of experiments was made on the comparative value of the different petroleum oils used in this country. They were, however, all considered too dangerous to be intrusted to the ordinary keepers of the light-stations of our coast. Since the date, however, of these investigations improvements have been made in the manufacture of these oils, by which a much greater range has been obtained in the temperature at which they give off an explosive vapor. During the last two years, therefore, a new series of investigations has been made relative to these illuminating agents, of which we propose in the succeeding pages to give a brief account.

The crude petroleums of the Pennsylvania oil region are of a greenish or yellowish appearance, and have a specific gravity of 45° to 49° Beaumé, at a temperature of 60° Fahrenheit. Some are so volatile as to evaporate rapidly at the ordinary temperature of the air, rendering it dangerous to approach an open cask of crude petroleum with a flame; others are much less volatile, requiring a temperature of from 200° to 300° Fahrenheit to evaporize them. The volatility of the hydro-carbons is intimately connected with their specific gravity. They become heavier as the volatile ingredients are driven off by heat. The inflammability of the oils is also connected with their volatility and the specific gravity. The light volatile oils ignite, as we have said, on the approach of a burning match at ordinary temperatures, while the heavier require a higher temperature for ignition. The process of manufacturing these oils consists in separating them from each other as they occur in the crude oil of the springs by what is called fractional distillation; for this purpose the crude oil is placed in an iron still provided with a worm of the same metal submerged in a tank of water for cooling it; the still is then gradually heated; the first product that passes over is gaseous at ordinary temperatures, and can only be condensed into a liquid form by cooling the worm with ice, or by compressing the gas with an air-pump into a strong receiver. After all the vapor is given off at the temperature, say at 90°, the temperature of the liquid in the still is raised, a liquid is produced which exhales in vapor at a higher temperature and is of greater density—and so on a series of liquids are produced, each of which requires to be heated to a higher degree before taking fire on the approach of a lighted match—these more volatile vapors are heavier than atmospheric air, and when suffered to escape from the cask containing them in a separate state will flow along the surface of the floor of a room, and reaching a distant fire-place will ignite, and burning backward to the reservoir will set fire to the oil from which they emanated.

Many serious accidents have occurred in this way, by the firing of a canister containing petroleum oil which has been left open, although at a distance in some cases of from 20 to 30 feet from a lighted fire. Another source of danger from the lighted oils from which the more volatile vapors arise results from the fact that these vapors when

mixed with a certain portion of atmospheric air explode on the approach of a flame with extreme violence. When the proportions of vapor and air are equal no explosion takes place; but when they are in the ratio of 10 parts of the vapor in volume to 100 parts of air the explosion is most violent; when the quantity of air or of petroleum vapor is increased or diminished the explosion is less violent until one or other becomes excessive, when the vapor kindles without explosion, as is the case with ordinary street gas when issuing from the burner.

A notable case of the explosive quality of a mixture of petroleum vapor and air occurred in connection with the light-house service in 1864, on Lake Michigan. The keeper in one of the light-houses of this district substituted on his own responsibility an ordinary kerosene lamp of tinned iron, for the usual lard-oil lamp. This gave a good light and required no trimming during the night; it burned well for several nights; and the keeper congratulated himself on the success of what he considered a very important experiment. Unfortunately, however, on the last morning that the lamp was used, he attempted to put it out in the usual way by blowing the air from his lungs down the chimney, when an explosion took place, which scattered the oil in a burning state over the deck of the tower and also on his clothes; in his fright he ran down the stairs of the tower, and had scarcely reached the ground when a violent explosion was heard above, which blew off the whole lantern and broke the lenticular apparatus.

The explanation of these two explosions is not difficult. The burning of the oil during the night left a space void of the liquid in the reservoir of the lamp, which was filled with air and vapor which happened on this occasion to be near the explosive proportions; on blowing air down the chimney it mingled with the vapor furnishing the quantity necessary for the violent combination, and consequently the explosion occurred which broke the lamp. The second explosion was caused by the ascent of the vapor from the burning oil on the deck, and took place when the quantity exhaled amounted to a tenth part of the volume of air present. The two then suddenly rushed into combination, producing the effects that we have mentioned.

Under favorable circumstances this lamp lighted with kerosene might have burned silently for several weeks, but in accordance with the doctrine of chances, time enough being given, an explosion was inevitable. Facts of this kind in connection with the difficulty experienced in burning mineral oil in light-house lamps induced the Light-House Board to adopt lard-oil.

Various experiments have, however, been made from time to time by the Light-House Board with a view to the introduction of petroleum as an illuminating material, as soon as oil could be obtained in this country of a suitable character, lard-oil having advanced in price to such a degree as to render this change desirable in an economical point of view. In the mean time various experiments had been made in France and England for the purpose of introducing mineral-oil as a light-house illuminant, but it was not until 1873 or 1874 that the result was entirely satisfactory.

The process of manufacturing the oil has been very much improved in this country of late years, and there are now several companies which profess to produce oil entirely safe, and otherwise suitable for light-house purposes.

In view of further experiments with mineral-oil, an advertisement was inserted in the papers, in 1874, requesting manufacturers to send samples of their oils to be tested at the light-house depot at Staten Island, and in accordance with this a number of specimens were received and submitted to examination.

The first test to which the oils thus furnished were submitted was that of flashing, that is, the determination of the temperature at which the oil gives off a vapor which will flash into a flame on the approach of a small taper, or, in other words, which indicates the rise of a vapor which, mixed with atmospheric air, will tend to produce an explosion. The flashing temperature differs, however, from that at which the liquid takes fire as a whole. This will be understood if we suppose that two liquids

have been mixed together, a light and a heavy one; the flash in this case will be due to the vapor from the lighter mixture, while the burning is due to the temperature at which the compound is fired. To make this flashing test requires considerable precautions. First, the oil to be tried is gradually heated by a spirit-lamp in a water-bath, a sensitive thermometer being suspended in the oil with the bulb slightly below the surface; the heat of the water is very slowly increased by removing from time to time the spirit-lamp from under the basin of the water-bath which contains the oil, and the point of flashing is obtained by passing over the surface of the oil a small flame until the first indication of flash is observed. The flame should not be so large as to heat the surface, and is best produced by a very small jet of gas from a glass tube drawn nearly to a point and connected with the gas-pipe of the house by a tube of India-rubber, the quantity of gas being regulated by a stop-cock, so that the flame is a mere pencil of light about a quarter of an inch in length and a twentieth in diameter. The basin which contains the oil is about four inches in diameter, and is sometimes covered with a plate of thin glass, the thermometer passing through an aperture in this cover, and a larger hole being left open in the same for inserting the pencil of the flame. The basin containing the oil is sometimes left entirely open, the cover being discarded, but we do not think this as safe a method as the other. Great caution must be taken in raising the temperature very gradually, so that every part of the liquid may have the same heat and the thermometer truly indicate the temperature. If the rise of the temperature be very sudden, the thermometer will not respond, and the real flashing temperature will be higher than that which is indicated.

The next test is that of firing of the mass of the liquid, which is sometimes 10 or 12 degrees higher than that of the flashing temperature, but generally the two are very near each other.

The next test is the determination of the specific gravity. This was obtained by weighing, in a glass flask with a narrow neck, an equal quantity of distilled water and of the oil in question; the ratio of the two, reduced to water as unity, gave the specific gravity required. To facilitate the operation, a flask, containing just 1,000 grains of distilled water, was balanced by a permanent weight. The scales were tested by double weighing. The first series of weighing was made at the temperature of 74° , that of the apartment in which the experiment was conducted; but oil and other substances change their bulk, and consequently their specific gravity, with a change of temperature. It is therefore necessary, in order that results may be compared, that the experiments be all made at the same temperature, or reduced to a standard temperature. The temperature formerly adopted in England for specific gravity is 62° Fabr.; but in the case of petroleum, the temperature of 60° has been adopted in this country and England. In the first series of experiments made with the oils in question, the weighing was conducted at a temperature of 74° , as we have said, namely, that of the atmosphere at the time. A series of experiments at a lower temperature was afterward made, in order to obtain a correction by which to reduce the specific gravity first obtained to that of a temperature of 60° ; but as each oil exhibits a different rate of expansion by heat, the process became very laborious. Experiments were therefore made to determine the correctness of obtaining the specific gravity of the oils by means of a hydrometer. This was found to differ from that obtained by weighing within one per cent., and was therefore concluded to be sufficiently accurate for practical purposes.

To obtain the specific gravity of the oils by means of a hydrometer, a vessel containing, say, 10 gallons of water, of a depth of about 14 inches, is provided, into this are introduced several glass cylinders to contain the oil, and into these cylinders the hydrometers are plunged, the level of the oil being so far above the water that the under contact of the surface of the liquid with the scale may be observed. Before inserting the glass cylinders containing the oils into this water-bath, the liquid is brought, by mixing ice-water with it, to the temperature of 60° , at which temperature it may be kept for a long time, on account of the large quantity of the liquid and the great specific heat of the water. A change of temperature may be prevented by occasionally

adding a small quantity of ice-cold water, care being taken to mingle the mixture by stirring. By this process may be obtained the specific gravity at 60° of a large number of samples in a comparatively short time. In this country and England the density or relative weight of petroleum oils is generally expressed in terms of the arbitrary scale of Beaumé's, instead of that of the specific gravity. The following table gives the equivalent of the Beaumé's scale in terms of specific gravity :

Beaumé's hydrometer for liquids lighter than water.

Degrees.	Specific gravity.	Degrees.	Specific gravity.	Degrees.	Specific gravity.	Degrees.	Specific gravity.
10	1.000	23	.918	36	.849	49	.789
11	0.993	24	.913	37	.844	50	.785
12	.986	25	.907	38	.839	51	.781
13	.980	26	.901	39	.834	52	.777
14	.973	27	.896	40	.830	53	.773
15	.967	28	.890	41	.825	54	.768
16	.960	29	.885	42	.820	55	.764
17	.954	30	.880	43	.816	56	.760
18	.948	31	.874	44	.811	57	.757
19	.942	32	.869	45	.807	58	.753
20	.936	33	.864	46	.802	59	.749
21	.930	34	.859	47	.798	60	.745
22	.924	35	.854	48	.794	.....	.....

Another test to which the mineral oil was subjected was that of a reduction of temperature. For this purpose the samples were placed in an air-bath reduced to the temperature of 25°. At this temperature several of the oils exhibited a thickened condition, especially those of the higher fire-test. The apparatus used for this purpose was the same as that previously described as employed in the case of lard-oil.

The next test to which the oil was subjected was that of its liquidity. This test is of some importance in regard to lamps in which the oil is pumped up by machinery, and also as to the solid matter in the oil. It therefore gives a characteristic of the oil which with others serves to determine its degree of impurity. For this purpose the same method was employed as that described for determining the liquidity of lard-oil.

The liquidity exhibited by this process was very different in different oils.

All the experiments on the flowing of the oils were made at the temperature of the air, which was from 72° to 74°. In this case, as with lard, a marked difference was found in the time of flowing at different temperatures, and hence for comparison the experiments should be made at a standard temperature.

Another experiment was made to ascertain whether oils of higher flashing test gave off a vapor at the ordinary temperature of the atmosphere ; for example, at about 70°.

For this purpose a barometer tube of about 33 inches in length, and an interior diameter of one-half of an inch, was filled with warm mercury inverted in a basin of the same metal.

The finger was then placed under the open month of the tube in the basin and the tube slowly inverted so as gradually to pass the vacuum through the whole length of the column, and thus to gather up any particles of air that might adhere to the side of the tube ; this left a space when the inverted tube was held vertically of about three inches of the open end of the tube unfilled with mercury ; this being refilled, the finger applied to the open end and the tube again replaced with the open end downward in the basin, the vacuum produced by this process was nearly as perfect as if the mercury had been boiled in the tube, or the latter filled with the metal in a vacuum.

After this, a small quantity of oil to be tested was drawn into a small glass syringe, the curved point of which being introduced beneath the open mouth of the tube under the surface of the mercury, a small quantity of the liquid was injected into the column ; this rapidly rose by its levity to the top, and there a portion of it flashed into vapor, as was evident by the depression of the mercurial column.

From this experiment it is evident that kerosene, even of a high flashing temperature, does give off vapor at ordinary temperatures. It is, however, of so feeble tension that it does not appear capable of producing explosion unless considerable time be allowed for its accumulation. It might not be apparent that although vapor was given off in a vacuum, as in this case, that it would be given off under the full pressure of the atmosphere; but it has been shown by the experiments of Mr. Dalton and others, that vapors diffuse themselves in a space filled with atmospheric air with the same elasticity and quantity as in a vacuum, time only being required to produce the effect in the atmosphere.

The oils were also examined as to the remains of any free acid which they might contain, by simply immersing in each sample a slip of litmus paper, which was suffered to remain in the liquid for twenty-four hours; under this test several of the samples exhibited a redness, denoting the presence of an acid which might corrode the metal of the lamps, also indicating the want of a thorough washing of the oil by an alkaline water.

Another experiment, which was exhibited to us by one of the proprietors of the oil which has a flashing test of about 140° , consisted in lighting a lamp-wick charged with the oil and plunging it into a vessel filled with the same. The oil did not take fire, although the combustion of the wick was vigorous, and, indeed, the flame was put out when the wick was plunged beneath the surface of the oil. This experiment, which is frequently exhibited to the public, tends to give a sense of safety in the use of mineral oil which is at least in some degree fallacious.

To illustrate this the following experiments were made: First a slip of cotton cloth, about 6 inches wide and 2 feet long, was saturated with oil having a flashing test of 140° , and suspended vertically from a ring-stand; a lighted match was then applied to the middle of the length of the slip, when it instantly took fire, and burned with a fierceness which was truly appalling.

After this two pieces of cloth, one of cotton and the other of woolen, were saturated with petroleum and placed flat on two pieces of tinned iron to protect the floor. On each of these was then dropped an ordinary friction match in a state of ignition. They both broke instantly into flames, which soon entirely consumed the cloth, although but little air could obtain access to its under side, and notwithstanding the good conducting power of the tinned iron.

In a similar experiment made with the same cloth saturated with lard-oil the cloth did not take fire when a lighted match was dropped upon it.

Two cotton cloths the same size were saturated, one with lard-oil, the other with petroleum, and lighted at the same time. The petroleum cloth was consumed in one minute twenty-three seconds; the lard cloth in five minutes.

To render these experiments more strikingly applicable to cases of accident which might occur in a light-house, a piece of cotton cloth about 2 feet square, which had been used to wipe the table on which kerosene had been spilled, was crumpled up into the condition of an ordinary dish-cloth and thrown into a corner of the room. When a lighted match was dropped on this it instantly took fire and burned with a fierceness truly alarming.

These experiments are important in establishing the fact that oils which are commonly sold as entirely free from danger are not really so. They may be safe from explosions at ordinary temperatures, and in this respect are to be preferred to the lighter oils; but when spread over a large surface they burn with greater intensity, even, as we have seen, on a surface of ice. Indeed, the results are so striking it might be well to repeat them in the presence of every light-house keeper, in order to impress him with an idea of the danger which might be apprehended in spilling the oil over his clothes or in carelessly dropping his matches on cloths which had been used in cleaning the apparatus.

Among the peculiar properties of mineral oil is its great surface-attraction or power of adhering and spreading on other surfaces, as well as ascending wicks to a much greater altitude than other oils. This property is recognized by the housekeeper who

finds the exterior of the lamp covered with a film of oil shortly after it has been subjected to a thorough cleansing. It rises along the interior surface of the lamp and spreads over the outside. On account of this property it can be freely burned in lamps of which the fountain is at a considerable distance below the flame, and in which no overflow is required to produce a brilliant combustion.

A series of experiments was next made with regard to the burning qualities of mineral oils of different densities, from which it was inferred that the lighter oils in lamps of the fourth order gave a greater amount of illumination than the heavier oils, and, furthermore, that the latter charge the wick more than the former, from which it would appear that, in using mineral oil, while safety should be the prominent consideration on the one hand, in the choice of the material, regard must be had on the other to the illuminating power.

In regard to the relative photometric power of lamps of the same order charged with mineral and with lard oil, all the experiments we have yet made on this point tend to the conclusion that in smaller lamps with the more volatile oils a greater photometric power is obtained than with the same lamp when charged with lard-oil; but with the larger lamps the reverse is the case, the lard giving greater power burned in these lamps than the mineral oil.

An unexpected difficulty arose in the course of the investigations for the introduction of mineral oils on account of the form of the flame. While a lamp with a constricted chimney, like that used in the German student-lamp, gave the greatest photometrical power, it was found that the shape of the flame did not correspond with the arrangement of the lens-apparatus, a large portion of the light being thrown upward toward the sky and another toward the earth. It was only after a series of trials with chimneys of different forms and button-deflectors, that a flame of the best shape was obtained. To compare these flames in actual use, they were placed in succession in a light-house, with a lens of the fourth order, and the photometrical power determined at different distances, from a mile to ten miles in extent, by interposing between the eye and the light a series of thin colored glasses, until the light was totally extinguished. It was found in these experiments that some of the flames that had an appearance of greater brilliancy near by failed to produce comparatively the same effect at a greater distance. Having settled upon the form of the flame to be used in lamps of the lower orders, arrangements have been made for the introduction of mineral oils into all the stations in the third district, at which lights of the fourth and smaller orders are at present in use. The substitution of mineral for lard oil, however, is a matter of no small difficulty, and requires to be made with great precaution. An entire change in all the lamps is required; the several parts of the apparatus which in the case of lard-oil lamps were united by soft-solder must now be joined with spelter.

The importance of this was evinced by an accident which happened in the photometric room in the case of a lamp of the fourth order under trial; the heat unsoldered an air-tube and let down the oil from the reservoir on the flame, which produced so fierce a combustion that it would have set fire to the building had it not been of fire-proof materials.

The gradual introduction, however, of mineral oil will be made as rapidly as experience indicates the best and safest mode of employing it. It has already been adopted in the smaller lamps for lighting the Mississippi and its principal tributaries. The substitution, however, is not on account of the superior quality of this oil in comparison with lard, since we think the latter as an illuminating material is inferior to no other at present in use, but simply on account of the comparative cost of the two materials.

The comparative cost of the two materials will be definitely ascertained after we have determined the best form of lamps to be used. Experiments thus far have been principally confined to the lower orders of lamps.

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